



# JK LAKSHMIPAT UNIVERSITY, JAIPUR INSTITUTE OF MANAGEMENT

## B. Com (H)(2017-20 Batch) Course Outline (Sem-I to VI)

*This document contains Course Outlines of B.Com (H) (2017-20 Batch) for various courses. The document is strictly for internal circulation only and is subject to change by Competent Authorities.*

## Proposed Curriculum for B.Com (H) Programme (2017-20 Batch)

The detailed course curriculum and syllabi is subject to change as per the requirements.

S. No.	Course Code	Course Title	Credits
<b>Year 1 Semester I</b>			
<b>1</b>	GN13	Foundation of Management	3
<b>2</b>	AC04	Financial Accounting	3
<b>3</b>	QT04	Fundamentals of Statistics	3
<b>4</b>	LS02	English Language Skills	3
<b>5</b>	EC03	Micro Economics	3
<b>6</b>	QT05	Business Mathematics	3
<b>Year 1 Semester II</b>			
<b>7</b>	AC17	Cost Accounting Principles and Practice	3
<b>8</b>	HR17	Introduction to Organization Behavior	3
<b>9</b>	AC12	Accounting Standards & Practice	3
<b>10</b>	IT10	Computer Applications in Business	3
<b>11</b>	EC04	Macro Economics	3
<b>12</b>	GN12	Environmental Studies	3
<b>Year 2 Semester III</b>			
<b>13</b>	IT13	Excel for Business Decisions	3
<b>14</b>	MK16	Principles of Marketing	3
<b>15</b>	GN18	Business Law	3
<b>16</b>	AC06	Management Accounting	3
<b>17</b>	CCT306	Effective Communication Design	3
<b>Electives</b>			
<b>18 (a)</b>	HR11	Managing Human Resources	3
<b>18 (b)</b>	FN27	Banking & Capital Marketing Fundamentals	3
<b>Open Electives</b>			
<b>19</b>	EP13	Basic Entrepreneurship	3
<b>20</b>	MK25	Digital Marketing	3
<b>Year 2 Semester IV</b>			
<b>21</b>	IT12	Information System Fundamentals	3
<b>22</b>	FN08	Business Finance	3
<b>23</b>	EC05	Indian Economy	3
<b>24</b>	CCT401	Advanced Communication & Interpersonal Dynamics	2
<b>25</b>	ID304	Intelligent Automation	2
<b>26</b>	CCT202	Articulation & Elocution	0
<b>Electives</b>			
<b>27 (a)</b>	AC10	Corporate Accounting	3
<b>27 (b)</b>	FN18	Financial Planning and Wealth Management	3
<b>28 (a)</b>	MK09	Advertising and Sales Management	3

<b>28 (b)</b>	FN19	Investment Planning	3
<b>Year 3 Semester V</b>			
<b>29</b>	GN19	Company and Other Laws	4
<b>30</b>	HR13	Ethics and Human Values	2
<b>31</b>	AC13	Auditing and Corporate Governance	4
<b>32</b>	CC1104	Communication and Identity	2
<b>33</b>	GN24	Summer Internship Project	4
<b>Electives</b>			
<b>34 (a)</b>	FN15	Fundamentals of Investment	4
<b>34 (b)</b>	FN28	Banking Services and Operations	4
<b>Year 3 Semester VI</b>			
<b>35</b>	EP01	Entrepreneurship Development	4
<b>36</b>	HR14	Organizational Change	4
<b>37</b>	AC21	GST: Principles and Practices	4
<b>38</b>	AC16	Financial Reporting and Analysis	4
<b>39</b>	CC1106	Critical Thinking for Decisions at Workplace	2
<b>40</b>	GN40	Sprints	3
<b>Electives</b>			
<b>41 (a)</b>	FN09	Indian Financial System	4
<b>41 (b)</b>	FN29	Financial Derivatives	4

## CREDIT ARITHMETIC

SEMESTER	CREDITS	YEAR	CREDITS	TOTAL CREDITS
Semester I	18	Year I	36	118-124
Semester II	18			
Semester III	18-24	Year II	37- 43	
Semester IV	19			
Semester V	20	Year III	45	
Semester VI	25			

## STRUCTURE OF QUESTION PAPER / EXAM

Depending on the Practical Content of the Paper, Faculty may go in for Theory/Numerical/Case based Pen-Paper Exam; Lab based Practical Exam, Open Book Exam, etc.

In case of the Pen-Paper Exam, the question paper will have theoretical or application oriented Questions / Case Study / Practical problems.

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# Semester I (Academic Year 2017-18)

## 1. Foundation of Management

Course Code: GN13

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Kirti Jainani

### Course Description:

Fundamentals of Management, provides the student with a conceptual framework for understanding the basic theories of management. Emphasis is placed on the internal and external environment, ethics, planning, goal setting, decision making, organizational structure and effective control mechanisms.

### Course Objectives:

The main objectives of this course are:

- To enable the students to understand the managerial actions of Planning, organizing and controlling.
- To understand the global prospect that may impact management of an organization.
- To understand the management principles so that these can be applied as management practices.
- Assess managerial practices and choices relative to ethical principles and standards.

### Course Learning Outcomes:

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

- Outline the historical evolution of management theories.
- Explain how corporate culture and the environments of an organization affect management.
- Relate the concepts of social responsibility and managerial ethics.
- Understand the various forms of structure available to an organization.

### Topics to be Covered:

- Business organization and service organization. Role of Business. Business Model
- Nature of Business. Profit, Employment, Incomes, Innovation, Entrepreneurship and Risk.
- Functions and responsibilities of managers. Fayol's principles of management, management thought, Approaches to Management.

- Nature and Purpose of Planning, the planning process, principles of planning, types of planning, advantages and limitations of planning. Concept and types of objectives.
- Nature and purpose of organizing, process of organizing span of Management, Determinants of span of management, principles of organizing, departmentalization, delegation and decentralization.
- Direction, Concept, meaning, characteristics, requirements of effective direction, giving orders.
- Motivation. Nature of leadership. Leadership and management.
- Concept and process of Control. Need for control. Types of control methods.
- Essentials of effective control, benefits and problems in the control system.

## References for Readings:

- Prasad, L. M. (2016). *Principles and Practices of Management*. New Delhi: Sultan Chand & Sons.
- Bateman, T. S., & Snell, S. A. (2009). *Management: Leading and Collaborating in a Competitive World, 8/e*. New Delhi: McGraw Hill.
- Daft, R. L. (2009). *Principles of Management*. New Delhi: Cengage Learning.
- Koontz, H., & Weihrich, H. (2011). *Management, 9/e*. New York: McGraw Hill.
- Schermerhorn, J. R. (2009). *Introduction to Management, 10/e*. New Delhi: Wiley India.
- Stoner, J. A. F., & Freeman, R. E. (2015). *Management, 6/e*. New Delhi: Prentice Hall of India.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term Exams	20%
End Term Exams	50%
Quiz and Assignment	10%
Class Presentations	10%
Class Participation and Case Study Discussion	10%
<b>Total</b>	<b>100%</b>

## 2. Financial Accounting

Course Code: AC04

Credit: 3

L-T-P: 3-0-0

Course instructor: Prof. Lokanath Mishra

### Course Description:

Financial Accounting is a core course offered to the students of Management and Commerce stream, to equip the students with the basic skills of preparing, analyzing and interpreting accounting statements. Students of business expected to have knowledge in the subjects like accounting, because business is built on a foundation of numbers - Revenues, cost ratios, valuations, performance measures etc. These numbers are the science behind the art of making crucial business decisions that would determine the current and future health of a company. Accounting relates to each functional activity due to its measurability in numbers and primacy of profit in a business organization. The financial health of an organization is determined by its Profit & Loss Account and the Balance Sheet. Although these statements are well defined and fact based, their analysis yields crucial information and knowledge. Moreover, at the operational level, every employee in the organization comes across financial terms and figures in his/her day to day working. Therefore, it is imperative for every individual to understand the basic financial statements and concepts to perform well in their personal as well as professional life.

### Course Objectives:

This Course would help student to

- Understand the mechanism for recording and summarizing business transactions.
- Understand the use & Preparation of Balance Sheet & Income Statement and how amounts that appears in these statements are changed to reflect events that affect an organization's resources.
- Develop competency in using various tools & techniques for financial statement analysis and its useful interpretation.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Deal with Vouchers, and able to enter the financial transactions in various books of accounts.
- Prepare various financial statements such as Balance sheet, Income Statement and Cash Flow Statement etc.
- Analyze and interpret the accounting facts and figures for various business decisions making.

## Course Outline:

Chapter/Session/ Theory or Practical			TOPIC
C1	S1	T	The financial Accounting Framework The Need for Information and Users of Accounting Information, Accounting and its relation with other subjects
C1	S2	T	Basis, Function, Branches, Uses or Advantages of Accounting
C2	S3	T	Basic Assumptions, GAAP, Concepts, Conventions, and Accounting Standard in India
C2	S4	T	Accounting Process, Rules of debit and credit, Principles of Double Entry System of Accounting
C3	S5	P	Objectively verifiable Evidence, Receipts, Payment Vouchers, Journal Voucher
C4	S6	T	Recording in the Books of Journal
C3	S7		Trial Balance and Errors, Methods of Preparing Trail Balance
	S8		Review of Practical Assignment
	S9		<b>Class Test/Quiz/presentation-1</b>
C3	S10	T	Introducing and Preparing Subsidiary Books
C3	S11	P	Case Discussion & Review Assignment
C6	S12	T	Introducing Cash Books and preparing Cash books
C6	S12	P	Review of Practical Assignment
	S13		<b>Class Test/Quiz/presentation-2</b>
C5	S14	P	Review of Practical Assignment
C5	S15	P	Bank Re-Conciliation Statement, Cause of disagreement between cash book and pass book
C5	S16	P	Preparation of BRS with favorable and unfavorable balance of cash book and pass book
	S17	P	Review of Practical Assignment
	S18		<b>REVIEW and RECAP Before MID TERM EXAM</b>
	S19-		<b>MID TERM EXAMINATION</b>

	S20		
	S21		Discussing the Mid- term Paper and student performance
C5	S22	T	<b>Workshop on Understanding Banks Ledger Balances, Types of Accounts, and other Loan products</b>
C5	S23	P	Depreciation- Reserve and Provisions
	S24		Meaning, Causes, Need, and methods of providing Depreciation
	S25		Practical aspects of Depreciation Accounting
C7	S26	T	Final Account of Non-Trading Concerns
C7	S27	P	Preparation of Income and Expenditure Account
C7	S28	P	Preparation of Receipt and Payment Accounts
	S29		Practical Assignments
C8	S30	T	Final Account of Trading Concerns
C8	S31	T	Revenue Expenditure and Capital Expenditure
	S32		<b>Class Test/Quiz/presentation-3</b>
C8	S33	P	Preparation of Trading Accounts
C8	S34	P	Preparation of Profit & Loss Account
C8	S35	P	Preparation of Balance Sheet
C8	S36	P	Practical aspects of Preparation of Final Accounts
C8	S37	P	Final Accounts with adjustments
C8	S38	P	Final Accounts with adjustments
	S39	P	Discussion on Learning Outcomes from the Course
	S40	P	<b>FINAL REVIEW AND RECAP</b>

T= Theory session in Lecturer Mode through PPT.

P= Practical sessions meant for Case analysis, exercises, class test, class presentation, Assignment Check and review of progress.

## References for Readings:

- Goyal, V.K. & Goyal, Ruchi. (2016). *Financial Accounting, 4/e*, New Delhi: PHI Learning Pvt. Ltd.[ ISBN.-978-81-203-4626-0]
- Khatri K. Dhanesh. (2011). *Financial Accounting, 1/e*. New Delhi: Mc Graw Hill Education Pvt. Ltd.

- Gabriel, John,S. and Marcus A. (2014). *Financial Accounting, 3/e*. New Delhi: Mc Graw Hill Education Pvt. Ltd.
- Rajasekaran V. and Lalitha R.(2010). *Financial Accounting, 1/e*. New Delhi: Derling Kindersey (India) Pvt. Ltd, Licensees of Pearson Education in South Asia.
- Ambrish, Gupta (2014). *Financial accounting for management: An analytical perspective, 2/e*. New Delhi: Pearson Education.
- Tulsian, P.C. (2014). *Financial accounting, 4/e*. New Delhi: Pearson Education.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
<b>Continuous Assessment</b>	<b>30%</b>
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
<b>Mid-term Examination</b>	<b>20%</b>
<b>End-term Examination</b>	<b>50%</b>
<b>Total</b>	<b>100%</b>

## 3. Fundamentals of Statistics

Course Code: QT04

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Ganesh Dash

### Course Description:

In the ancient times Statistics was regarded only as the science of statecraft and was used to collect information relating to crimes, military strength, population, wealth, etc., for devising military and fiscal policies. But today, Statistics is not merely a by-product of the administrative set-up of the State but it embrace all science-social, physical and is finding numerous application in various diversified fields such as agriculture industry, sociology, biometry, planning, economics, business, management, insurance and aiding, and so on. Statistics (theory and methods) is used extensively by the government business or management, organizations in planning future programmers and formulating policy decision. It is rather impossible to think of any sphere of human activity where Statistics dose not creep in. In fact, to a very striking degree, the modern culture has become a statistical culture and there is no ground for misgivings regarding the practical radical realization of the dream of H.G. Wells, "Statistical thinking will one day be as necessary for effective citizenship as the ability to read and write". The subject of Statistics has acquired tremendous progress in the recent past so much so that an elementary knowledge of Statistical methods has become a part of the general education in the curricula of many academic and professional courses.

### Course Objectives:

To enable students to

- Understand the basics of statistics
- Understand the calculation of descriptive statistics
- Understand the various measures of central tendency and dispersion
- Understand and have clarity on correlation and regression.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Understand the importance of statistics for managers,
- Present data in various forms,
- Compute various statistics and draw inferences from them,
- Use MS-Excel/ SPSS for performing statistical data analysis.

## Tentative Session Plan:

Session No.	Topic
1	Introduction to Statistics: Importance
2-3	Scales of Data, Data Classification and Presentation
4	Frequency Distribution
5	Measures of Central Tendency: Measures and Applications, Prerequisites for an ideal measure
6-9	Mathematical Averages (Arithmetic Mean, Geometric Mean, Harmonic Mean), Positional Averages (Median and Mode), Partition Values (quartiles, deciles, percentiles)
10	Recapitulation of concepts covered so far and numerical examples (Practice on SPSS/ Excel)
11	Dispersion and its measures, Properties of a good measure
12-15	Range, Interquartile range, standard deviation, variance, coefficient of variation
16	Measures of skewness and kurtosis
17	Exploratory Data Analysis: Five-number summary
18-19	Box plots, Descriptive Statistics
20	Recapitulation of concepts covered so far and numerical examples (Practice on SPSS/ Excel)
21-22	Index Numbers: Concept, Types, Unweighted and Weighted Aggregates Index
23-24	Average of Relatives Method, Quantity and Value Indices
25	Linear Correlation and Regression Analysis
25	Scatter Plot, Covariance
26-28	Pearson's Correlation Coefficient, Spearman's rank correlation
29-32	Fitting line to sample data, Sum of squares, Regression assumptions, Test model reliability
33-38	Recapitulation of concepts covered so far and numerical examples (Extensive Practice on SPSS/ Excel)
39-40	Group Presentation/ Live Project

## References for Readings:

- Gupta, S.C. (2016). *Fundamentals of Statistics*. Mumbai: Himalaya Publication House.
- Sharma, J.K. (2014). *Fundamentals of Business Statistics, 2/e*. New Delhi: Vikas

- Bajpai, N. (2013). *Business Statistics*, 2/e. New Delhi: Pearson
- Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
<b>Continuous Assessment</b>	<b>30%</b>
Class Participation and Attendance	10%
Assignment Report and Presentation	10%
Quiz and Subject Awareness	10%
<b>Mid-term Examination</b>	<b>20%</b>
<b>End-term Examination</b>	<b>50%</b>
<b>Grand Total:</b>	<b>100%</b>

## 4. English Language Skills

Course Code: LS02

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Poonam Vyas

### Course Description:

This is a core course mandatory for all the management students. It will help the students to communicate in English with ease and confidence by developing their four macro skills of language learning such as Listening, Speaking, Reading and Writing. Apart from this, various sub- skills of language such as vocabulary building, grammar will also be developed in students by giving them rigorous training to build their overall communication skills.

### Course Objective:

Overall objective of this course is to help the students to communicate in English and make them ready to face the challenges of professional world in terms of both oral and written communication. The other objectives are:

- To improve students' vocabulary, grammar, and reading skills through in-class learning activities and self-study.
- To sharpen students' essay writing skills and train them to write clearly, coherently, and cohesively.
- To understand paragraph writing process, practice different rhetorical modes, and review grammar and sentence patterns.
- To improve students' oral communication skills.

### Course Learning Outcomes:

Upon completion of the course, students will be able to:

- To improve the language proficiency in English.
- To strengthen the skills required to speak with confidence
- To read with comprehension, and to write with clarity and precision.

### Tentative Session Plan:

Session No.	Topic/Sub Topic
1-5	Communication: An overview; Importance, Types and Barriers.
6 -8	Vocabulary Extension: Roots, Prefixes and Suffixes, Synonyms, Antonyms, Homophones, one word substitution, learning words through situations.
9 - 11	Basics of English Grammar: Noun, Pronouns, Verbs, Adverbs, Adjectives,

	Conjunctions, Prepositions, Articles.
12-16	Applied Grammar and Usage: Tense, Voice, Narration, Non-Finite Verbs, Moods of Verbs, Clauses, Tag Questions.
17-18	Common Errors: Maintaining Subject-Verb Concord and Placing Dangling Modifiers Appropriately, Parallelism.
19- 20	Indian English vs Standard English Usage
21-22	Listening Skills: Listening/hearing, types of listening, effective listening
23-26	Phonetics and Spoken English: Sounds of English, Word Stress, Weak Forms, Sentence Stress, and Intonation.
27-29	Reading Comprehension: Skimming, Scanning, Intensive, Extensive Reading Skills, Informative Passages, Analytical Passages, Point of View Passages, Narrative Passages, Abstract Passages, and Literary Passages.
30-32	Paragraph Writing: Definition, Expansion, Emphasis, Comparison and Contrast

## References for Readings:

- Kumar, S. & Lata, P. (2015). *Communication Skills*. New Delhi: OUP.
- Raman, M., & Sharma, S. (2011). *Technical Communication: Principles and Practice*, 2/e. New Delhi: OUP.
- Mohan, K., & Raman, M. (2000). *Effective English Communication*. New Delhi: Tata-McGraw Hill.
- Sasikumar, V., & Dhamija, P.V. (2007). *Spoken English: A Self-learning Guide to Conversation Practice*. New Delhi: Tata-McGraw Hill.
- Kaul, A. (2010). *Business Communication*, 2/e. New Delhi: PHI.
- Thorpe, E., & Thorpe, S. (2008). *Objective English*, 2/e. New Delhi: Pearson Education.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	% Weightage
Mid Term Exams	20%
End Term Exams	50%
Quiz and Assignment	10%
Class Presentations	10%
Class Participation and Case Study Discussion	10%

## 5. Micro Economics

Course Code: EC03

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Sheetal Mundra

### Course Description:

Economics is the study of the way people and societies use limited resources in decision making. Economics as a subject is traditionally branched into microeconomics and macroeconomics based on unit of decision making. Micro economics focuses on the individual decision making units such as the customer and producer, which constitute two forces of supply and demand in the market. The world economies are becoming increasing market oriented and has faced many financial crises in the last decades. Thus, understanding about the truths of economics has become even vital in the affairs of people and nations. This course equips the students with the knowledge of the basic concepts of micro economics and enables them to understand the recent trends and tendencies in business environment at micro level and help them in efficient decision making. A microeconomics course has several common objectives that contribute to a student's learning in a business, finance or economics program.

### Course Objectives:

- To familiarize the students with economics concepts, theories and their application in the solution to management problems and the economic problems in their day to day life.
- To make them understand the two market forces, demand side and supply side of the market and determination of market equilibrium.
- To familiarize the students with the theory of production, theory of cost and, price and output determination in different market structures.
- To enable them in to apply their understanding to contemporary economics issues and become familiar with some major economic debates.

### Course Learning Outcomes:

Upon completion of the course, students will be able to:

- Understand the fundamental economic concepts, tools and techniques of economic analysis and its applications in business world.
- Recognize and interpret a Demand Curve and a Supply Curve in the market, and should be able to identify the underlying determinants of each.
- Develop understanding about various production functions, cost concepts, revenue concepts and determination of break-even quantity.
- Understand the correlation between business costs, pricing and profit.

- Formulate the sales, output, pricing and market strategies against the dynamic business environment in different market structures.

## Tentative Session Plan:

Session	Topics
1	Definition of Business Economics, and Fundamental Concepts, Definition of Business Economics, Difference between Business Economics and Economics
2	Contribution and Application of Business Economics to Business, Some fundamentals concepts used in Business Decision.
3	Cardinal Utility Approach
4	Diminishing Marginal Utility
5	<b>Assignment and Presentation</b>
6	Law of Equi-Marginal Utility
7	Ordinal Utility Approach
8-9	Marginal Rate of Substitution, Budget Line and Consumer Equilibrium,
10	Concept of Consumer Surplus
11	<b>Assignment and Presentation</b>
12	Theory of Demand, Determinants of Demand
13	Law of Demand
14	Change in Quantity Demanded Vs Change in Demand,
15	Elasticity of Demand
16	Types and Measurements of Elasticity of demands
17	Factors Affecting Elasticity of Demand, Importance of the Elasticity of Demand
18	Law of Supply, Determinants of Supply
19	Market Equilibrium.
20	<b>Assignment and Presentation</b>
21	Meaning and Concept of Production, Factors of Production and Production Function, Fixed and Variable Factors
22-23	Law of Variable Proportion
24	Law of Returns to Scale
25	Economics and Diseconomies of Scale
26	<b>Assignment and Presentation</b>
27	Cost Concepts
28-29	Cost Function, Short Run and Long Run Cost Functions
30-31	Concepts of Revenue, Relationship of AR, MR and Price Elasticity
32	Break even Analysis
33	<b>Assignment and Presentation</b>

34	Price Determination under Perfect Competition
35	Pricing Under Monopoly
36	Price Discrimination
37	Pricing Under Monopolistic Competition
38	Pricing Under Oligopoly
39-40	<b>Wrap-up</b>

## References for Readings:

- Dwivedi, D. N. (2015). *Essentials of Business Economics*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Dominick, S. (2011). *Micro Economics: Theory and Application*. Oxford (Schaum Series).
- Ahuja, H.L. (2014). *Principles of Economics*. New Delhi: S. Chand & Company Pvt. Ltd.
- Chrystal, L. (2011). *Economics, Eleventh Edition*. New Delhi: Oxford University Press.
- Paul, A. S., & William, D. N. (2009). *Economics, 18e..* New Delhi: McGraw Hill Education.
- Mankiw (2012). *Principles of Micro Economics*. New Delhi: CENGAGE Learning

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term Exams	20%
End Term Exams	50%
Economics' Dictionary and Assignments on course topic	10%
Quiz/ test and presentations on current economic trends and event (Group Activity)	10%
Participation in class discussion and regularity in class	10%
<b>Total</b>	<b>100%</b>

## 6. Business Mathematics

Course Code: QT05

Credit: 3

L-T-P: 3-0-0

Course instructor: Prof. Kaustov Chakraborty

### Course Description:

Business Mathematics is a compulsory course for B. Com. (Honors) students. Mathematics plays a significant role in solving practical business problems. Keeping this in mind, this course is designed to equip the students with the essential skills that are required for thorough understanding of various applications of mathematics in business. Students are expected to understand and apply these mathematical skills in the context of solving business problems.

### Course Objectives:

The course aims to achieve the following objectives:

- To familiarize the students with the basic mathematical concepts
- To help students understand the role of mathematics in solving practical business problems
- To highlight some important business applications of mathematics
- To enable students to apply their knowledge of mathematics to find solutions to business problems

### Course Learning Outcomes:

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

- Demonstrate an understanding of basic mathematical skills
- Outline the role and significance of mathematics in solving practical business problems
- Specify the key applications of mathematics in business
- Apply the knowledge of mathematics to solve the problems of the practical world of business

### Topics to be Covered:

- Role and significance of mathematics in solving business problems
- Basics of mathematics
- Sets
- Functions
- Ratio, proportion and percentage
- Profit and loss
- Interest

- Shares & dividends
- Partnership
- Foreign exchange conversion
- Determinants and matrices

## References for Readings:

- Hazarika, P. (2014). *A Textbook of Business Mathematics*, 3e, New Delhi: S. Chand & Company
- Sharma, J.K. (2011). *Mathematics for management and computer applications*, 3/e. New Delhi: Galgotia Publication
- Ghosh, R. K., & Saha, S. (2007). *Business mathematics and statistics*, 9/e. Central Book Agency, Kolkata.
- Saha, S. (2000). *Business mathematics and quantitative techniques*. Central Book Agency, Kolkata.
- Bradley, T., & Patton, P. (2010). *Essential mathematics for economics and business*, 2/e. Wiley Publication.
- Mittal, P.K., Sathyaprasad, B.K., & Rao, M.K. (2009). *Mathematics & statistics for management*. Himalaya Publishing House.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Class Participation	10%
Quizzes	10%
Project	10%
Mid-term Examination	20%
End term Examination	50%
<b>Total</b>	<b>100%</b>

## Semester II (Academic Year 2017-18)

## 7. Cost Accounting Principles and Practice

Course Code: AC17

Credit: 3

L-T-P: 3-0-0

Course instructor: Prof. Lokanath Mishra

### Course Description:

Cost Accounting is a mandatory course for the student of B.Com (H), aimed to equip students on various aspects of cost ascertainment and cost control techniques. The subject explains the concept and role of cost accounting in the business management of manufacturing and service sector companies. The subject helps the students in defining cost and their impact on the value creation in the firm.

### Course Objectives:

This Course would help student to

- State and evaluate choices between alternative product costing systems and methods in a cost-benefit context.
- To develop an understanding of students to utilize cost data in planning and control.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Calculate cost unit/batch/ process/ product/ segment wise.
- Select the cost according to their impact on business.
- Use various cost control techniques to minimize the material, labor and overhead costs.

### Tentative Session Plan:

Chapter/Session/ Theory or Practical			TOPIC
C1	S1	T	Introduction to costing, Definition, Meaning, Scope and Objective of Cost Accounting, Costing as an Aid to Management
C1	S2	T	Importance, advantages, limitation of cost accounting, Comparing Financial Accounting, Cost Accounting and Management Accounting.
C2	S3	T	Introduction to cost centre, cost unit, type of costs, cost and expenses, Element of cost, classification of cost, Need for Classification
C2	S4	T	Introduction to Method of costing, Batch costing, process costing, contract costing Job Costing, Various techniques of recording costing

			data
C3	S5	T	Preparation of Cost Sheet, format and practical exercise to calculate the cost per unit and total cost
C4	S6	P	Discussion of Practical Assignment
C3	S7	P	Material Accounting, Purchase Function, Centralized and Decentralized Purchase System, Purchase Procedure,
	S8	P	Storing of materials; ABC Analysis, VED Analysis, EOQ, Perpetual Inventory System, JIT Inventory
	S9		<b>Class Test/Quiz/presentation-1</b>
C3	S10	T	Practical on fixation of various levels of material, calculation of EOQ,
C3	S11	T	Valuation of Issue of material , LIFO, FIFO, Average Method
C6	S12	P	Review of Practical Assignment
C6	S12	P	Labor Cost Management: Types labor, accounting treatment of labor cost, Ideal time, overtime, adjustment,
	S13		<b>Class Test/Quiz/presentation-2</b>
C5	S14	P	Labor turnover, cause of labor turnover, Time study, motion study, fixation of standard time
C5	S15	P	Remuneration and incentive plans, labour bonus system
C5	S16	T	Practical on calculation of labour cost, under time rate, piece rate, and other bonus plan system
	S17	T	Review of Practical Assignment
	S18		<b>REVIEW and RECAP Before MID TERM EXAM</b>
	S19- S20		<b>MID TERM EXAMINATION</b>
	S21		Discussing the Mid- term Paper and student performance
C5	S22	T	Field Study/ Project on contemporary labor payment practice ( Group wise projects)
C5	S23	P	Project Report Presentation- Group wise
	S24	P	Overhead cost Management: Introduction to overhead components in cost structure, types of overheads,
	S25	P	Overhead cost allocation, apportionment and absorption of factory overheads. Accounting treatment of under and over absorption of

			overheads
C7	S26	T	Primary and Secondary Distribution summary of overhead costs
C7	S27	P	Machine hour rate method of calculating overhead cost
C7	S28	P	Review of Practical assignment on overhead
	S29	P	Review of Practical assignment on overhead
C8	S30	P	Case Study
C8	S31	P	Case Study
	S32		<b>Class Test/Quiz/presentation-3</b>
C8	S33	P	<u><b>Reconciliation and Integration:</b></u> Introduction, Reconciliation of Financial and Cost Accounts, Integrated Accounts.
C8	S34	P	practical's and case study on reconciliation of accounts
C8	S35	P	Activity Based Costing and Cost Control and Tool and Techniques of Cost Reduction.
C8	S36	P	Practical on Activity Based Costing
C8	S37	P	Uniform Costing and Inter-firm Comparison: Introduction, Uniform Costing, Inter-firm Comparison
C8	S38	P	Problems and Practice of Uniform Costing
	S39	P	Discussion on Learning Outcomes from the Course
	S40	P	<b>FINAL REVIEW AND RECAP</b>

T= Theory session in Lecturer Mode through PPT.

P= Practical sessions meant for Case analysis, exercises, class test, class presentation, Assignment Check and review of progress.

## References for Readings:

- Bhattacharya, Ashish K. (2016). *Principles and practice of cost accounting*, 3/e. New Delhi: PHI Learning Pvt. Ltd.
- Khan, M Y & Jain, P.K.(2015). *Cost Accounting*. New Delhi: Tata McGraw Hill Publication.
- Arora, M.N. (2014). *A text book of cost and management accounting*, 8/e. New Delhi: Vikas Publication.
- Jain, S.P., & Narang, K.L. (2014). *Cost accounting*. New Delhi: Kalyani Publishers.

- Pillai, R.S.N., & Bagavathi, V. (2009). *Cost accounting*. New Delhi: S. Chand and Company Ltd.
- Banerjee, Bhabtosh (2013). *Cost accounting: Theory and practice, 12/e..* New Delhi, PHI Learning Pvt. Ltd.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
<b>Grand Total:</b>	<b>100%</b>

## 8. Introduction to Organization Behaviour

Course Code: HR17

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Upasana Singh

### Course Description:

People in organizations don't always behave the way we think they will. As a result, our ability to understand, explain, and predict human behavior within organizations is a rare and valuable skill whether you are a new employee, a middle manager, or a top level executive. This course is designed to expose students to important theories and conceptual models for analyzing, understanding, and managing human behavior within organizations. In this paper, students will study a wide range of organizational situations and examples of human behavior, and connect them to foundational theories and effective practical management methods.

### Course Objectives:

The major objective of this course is to provide students with a better understanding of behavioral processes and thereby enable them to function more effectively in their present or future roles as managers of human resources. Specific learning objectives for this course are as follows:

- To provide a basic knowledge of main ideas and key theories relating to organizational behavior.
- To develop an understanding of these and of related ideas and concepts.
- To develop skills in diagnosis and problem solving by applying the learned material to given situations.

### Course Learning Outcomes:

After completing this course, students should be able to:

- Understand individual behavior in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories.
- Understand group behavior in organizations, including communication, leadership, power and politics, conflict, and negotiations.
- Understand the organizational system, including organizational structures, culture, human resources, and change.

## Tentative Session Plan:

Session No.	Topics to be covered in the course
Week 1 (S1-3)	<ul style="list-style-type: none"> <li>• Eras of Organization Behavior (Pre Scientific, Behavioral, classical and modern)</li> <li>• Emerging Issues in OB</li> <li>• Roles of Managers</li> </ul>
Week 2 (S4-6)	<ul style="list-style-type: none"> <li>• Perception-Introduction and importance of understanding perception.</li> <li>• Perceptual process</li> <li>• Perceptual Organization</li> <li>• Attribution process</li> </ul>
Week-3 (S7-9)	<ul style="list-style-type: none"> <li>• Introduction to personality</li> <li>• Psychological Contract</li> <li>• Formation of personality</li> <li>• Theories of personality (Catell's 16 PF, Big five, Jungian Framework)</li> </ul>
Week-4 (S10-12)	<ul style="list-style-type: none"> <li>• Various approaches to the concept of learning</li> <li>• Individual difference in learning abilities on the basis of behavioral style</li> <li>• Reinforcements and their impact on the learning</li> </ul>
Week-5 (S13-14)	<ul style="list-style-type: none"> <li>• Meaning and type of Motivation</li> <li>• Theories of work motivation (Maslow, Herzberg, Mc Gregor, Vroom and Porter Lawler)</li> </ul>
Week-5 (S15)	<b>QUIZ-1</b>
Week-6 (S16-17)	<ul style="list-style-type: none"> <li>• Meaning and concept of stress.</li> <li>• GAS (Hans Syle)</li> <li>• Constructive and Destructive Stress</li> <li>• Life stressors, Organizational Factors environmental stressors</li> <li>• Individual coping strategies.</li> <li>• Organizational Coping Strategies</li> </ul>
Week-6 (S-18)	<b>REVIEW AND RECAP</b>
	<b>MID TERM EXAM</b>

Week- 7 (S19-21)	<ul style="list-style-type: none"> <li>• Concept of group</li> <li>• Types of Group</li> <li>• Functions of group</li> <li>• Models of group Development</li> <li>• Group dynamics(group norms, group roles and group cohesiveness)</li> <li>• Threats of group effectiveness</li> </ul>
Week-8 (S22-24)	<ul style="list-style-type: none"> <li>• Meaning of leadership</li> <li>• Difference between leadership and management</li> <li>• Perspective on leadership (Trait, Behavioral)</li> <li>• Difference between transactional and transformational leadership</li> </ul>
Week -9 (S25-27)	<ul style="list-style-type: none"> <li>• Concept of conflict</li> <li>• Stages of conflict</li> <li>• Types of conflict(Intrapersonal, Interpersonal, Intergroup, Intragroup, Inter organizational)</li> <li>• Sources of Conflict</li> <li>• Strategies for Managing Conflict</li> </ul>
Week-10 (S28-30)	<ul style="list-style-type: none"> <li>• Introduction to Decision Making</li> <li>• Steps and types of Managerial Decision Making</li> <li>• Models of Decision Making</li> <li>• Individuals and group Decision Making</li> </ul>
Week-11 (S31-33)	<ul style="list-style-type: none"> <li>• Convergent Thinking –Divergent Thinking and Generation of Creative Ideas?</li> <li>• Role of creativity and innovation in organizations</li> <li>• Dynamics that underlie creative thinking</li> <li>• Convergent Thinking –Divergent Thinking and Generation of Creative Ideas</li> <li>• Innovation Circle</li> <li>• Techniques of Creative Problem Solving,</li> <li>•</li> </ul>
Week-12 (S34-35)	<ul style="list-style-type: none"> <li>• Six Thinking Hats(Edward De Bono)</li> <li>• Organizational factors contributing in creativity and innovation</li> <li>• Revision of the concepts</li> </ul>
Week-12 (S36)	<b>QUIZ-II</b>
Week 13 (37-40)	<b>PRESENTATIONS</b>

## References for Readings:

- Singh, K. (2015). *Organizational Behaviour: Text and Cases*. New Delhi: Pearson Education Pvt. Ltd.
- Luthans, F. (2011). *Organizational Behavior : An Evidence-Based Approach 12<sup>th</sup> edition*. McGraw-Hill Education (India).
- Robbins, S. P. Judge, T.A., Vohra, N. (2013). *Organizational behavior, 15<sup>th</sup> edition*. Pearson Education India.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
<b>Continuous Assessment</b>	<b>30%</b>
Class Participation and Attendance	10%
Assignment Report and Presentation	10%
Quiz and Subject Awareness	10%
<b>Mid-term Examination</b>	<b>20%</b>
<b>End-term Examination</b>	<b>50%</b>
<b>Total</b>	<b>100%</b>

## 9. Accounting Standards & Practice

Course Code: AC12

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Rakhi Arora

### Course Description:

Accounting Standards and Practice is a basic core course offered to the students of Commerce stream, to equip the students with the basic understanding of the theoretical foundation behind accounting. Most firms have to make decisions under uncertainty when faced with complex situations. If all the information necessary for decision making were available, a firm would make a correct decision. In order that a firm is enabled to make wise and rational decisions under uncertainty, it is necessary that the right information is available to the management at all levels at the right time. Accounting plays this important role, and makes the task of rational decision making easier in case of a firm. Accounting Theory is that branch of accounting which consists of the systematic statement of principles and methodology, as distinct from practice. The theory explains and makes predictions. The 'practice' is tested and verified to know as to what extent it deviates from 'theory'. Reasons for the deviation are found and corrective action is taken—either the 'theory' is modified or restated, or the 'practice' is adjusted according to theory. Thus theory may be used to explain existing practices to obtain a better understanding of them but the primary test of the theory is its ability to explain or predict accounting behavior and events. This Course is specifically focused on building the basic theoretical foundations in accounting for the commerce students.

### Course Objectives:

This Course would help student to

- Understand the basic concepts and terms in Accounting Theory.
- Understand the structural aspects of Accounting Theory.
- Know the process of developing Accounting Standards in India and abroad.
- Identify with different accounting standards.
- Understand the various financial reporting standards.

### Course Learning Outcomes:

- Students will be able to understand the history, origin and growth of Accounting.
- Understand different approaches and theories of Accounting.
- Understand various Accounting Standards and IFRS.

## Tentative Session Plan:

Session No.	Topic
1-4	<b>Introduction:</b> Accounting and its changing role, Users of Accounting Information, User's Information Needs,
4-7	Nature of Accounting Theory, Classification of Accounting Theories
7-9	Foundation of Accounting Theory. Traditional Approaches, New Approaches
10-12	<b>The Structure of Accounting:</b> Elements of the Structure, The Accounting Postulates
13-15	The Theoretical Concepts of Accounting
15-16	Basic accounting Principles.
17-20	<b>Accounting Standards in India:</b> Meaning and definition of accounting standards, Constitution of accounting standard boards in India
20-24	Scope of Accounting standards in India, Procedure of Issuing Accounting Standards
25-28	Applicability of Accounting standards.
28-30	<b>Accounting Standards in Practice:</b> Accounting Standards (AS) – applicability, interpretation.
30-32	scope and compliance of accounting standards with practical inputs.
33-34	<b>International Financial Reporting Standards (IFRS):</b> Meaning of standardization; International Financial Reporting Standards issued by the IASB;
35-37	The structure of IFRS; Process of IFRS standard setting;
38-39	Problems in understanding and application of IFRS; IFRS adoption or convergence in different countries.
40	Review of Concepts

## References for Readings:

- Porwal, L.S. (2012). *Accounting Theory*. New Delhi: McGraw Hill Education (India) Pvt. Ltd.

- Lal, J. (2011). *Accounting Theory and Practice*. New Delhi: Himalaya Publishing House.
- Maheshwari, S. N. and S. K. (2012). *Advanced Accountancy*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Shukla M.C. and Grewal (2011). *Advanced Accountancy*. New Delhi: S. Chand and Company.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment	30%
Class Participation and Class Attendance	10%
Assignment Report and Presentation	10%
Quiz and Class Test	10%
Mid-term Examination	20%
End-term Examination	50%
<b>Total</b>	<b>100%</b>

## 10. Computer Applications in Business

Course Code: IT10

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Ashwini Sharma

### Course Description:

Computer proficiency and use of other information technology (IT) tools have become an integral part of a business manager's toolkit in present times. Irrespective of the nature of business or functional area, a manager is expected to understand and develop proficiency in utilizing these technologies for enhancing workplace effectiveness and efficiency. The present course provides foundation concepts of computers and IT and at the same time develops hands-on skills in using basic workplace automation software, such as word processors, spreadsheets and presentation software. Students will be able to learn about the important aspects relating to information technology work environment, communication and teamwork. They will be exposed to the basics of computer hardware components, operating systems and peripheral devices and then move on to see how all these come into play when they begin to work with various office automation software. After successfully completing the course, they will be able to create professional documents and presentations using MS-Word, MS-Excel, and MS-Power Point software. Developing business relevant spreadsheet skills will remain one of the thrust areas of the course. The course flow will be guided by a tentative session plan which will always remain open to modifications as the class proceeds.

### Course Objectives:

- Help students understand basic taxonomy of computers and other peripherals.
- Enable students to learn and use office automation software to create professional text documents, spreadsheets and presentations.
- Develop basic data analysis and charting skills using spreadsheet software.
- Understand business applications of contemporary information technologies.

### Course Learning Outcomes:

Upon successful completion, the student should be able to:

- Understand the basic taxonomy of computers and its associated peripherals.
- Work with basic computer software like MS-Windows, MS-Office and create professional documents under these applications.
- Understand the use of Internet services from a business perspective.
- Be aware of contemporary information technologies and their business applications.

## Tentative Session Plan:

Week/ Session	Topic
Week 1 (1-3)	Computer Fundamentals: Hardware & Software; Programming Languages and Language Processors
Week 2 (4-6)	Evolution of Computers; Operating System Fundamentals: Classification and Functions of Operating Systems, Introduction to popular operating systems
Week 3 (7-9)	MS-Word: Ribbon Layout, Creating, Editing and Formatting Text Documents, Spelling & Grammar Check, Page Setup
Week 4-5 (10-15)	Working with Tables and Pictures in Word Documents, Headers & Footers, Table of Contents, Document Review, Mail Merging
Week 6-7 (16-21)	MS-Power Point: Creating Slide Shows, Adding audio-video clips and animation, importing objects, creating slide masters, using narration, Slide Handouts, Presentation design guidelines and pitfalls
Week 8-9 (22-27)	MS Excel (Creating, Formatting & linking spreadsheets)
Week 10-12 (28-36)	MS Excel (Using Formulas & Mathematical/ Statistical/Financial Functions, Charting, Data Validation and Data Analysis, Conditional Formatting, Goal Seek Analysis, Lookup Functions, Pivot Tables and Pivot Charts)
Week 13 (37-39)	Computer Networks and Internet Fundamentals, Contemporary IT tools and their applications in Business
Week 14 (40)	<b>FINAL REVIEW AND RECAP</b>

*Note: Session Plan is tentative and may require adjustments depending on the progress of class.*

## References for Readings:

- Leon, A. and Leon, M. (2015). *Fundamentals of Information Technology*. New Delhi, Vikas Publishing.
- Saxena, S. (2015). *A First Course in Computers (Based on Windows 8 and MS Office 2013)*. New Delhi, Vikas Publishing.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment	30 %
Attendance & Participation	10%
Quiz, Assignments, Presentations	10%
Hands-On Skill Test	10%
Mid Term Examination	20 %
End Term Examination	50 %
Total	100 %

## 11. Macro Economics

Course Code: EC04

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Sheetal Mundra

### Course Description:

Economics is the study of the way people and societies use limited resources in decision making. Economics as a subject is traditionally branched into microeconomics and macroeconomics based on unit of decision making. The basic objectives of the course entitled Introduction of Macro Economics is to introduce and equip the students with some basic concepts used in Macro Economic analysis, also gives the students an overview of major macroeconomics issues that constitutes the subject matter of Macro Economics. The importance of macroeconomics as a subject of study has increased immensely over the past two decades due to the persistence of macroeconomics problems such as achieving and maintaining a reasonably high growth rate, preventing growth of unemployment and promotion of employment, restricting inflation to a desirable rate, and stabilizing the financial market. This course helps the students in understanding the regular uptrend and downturn in the economy and enables them to do appropriate business decision.

### Course Objectives:

- To equip them with some basic concepts of macroeconomic analysis and their interplay for understanding the macroeconomic environment like Aggregate Demand and Aggregate Supply, Consumption, Saving, Investment, Money, MEC and Multiplier.
- To provide students an understanding of circular flow of national income and the theories of Income determination in simple economy model.
- To give insights of the major macroeconomic issues as economic growth, monetary theory, government debt, inflation, unemployment, exchange rate and business cycle etc.
- To provide an understanding that how government policies, such as change in interest rate and bank rate affects the consumption and saving behavior of the people and the economy as a whole and how it will affect the industries.
- To enable the students to do appropriate business decision regarding the current and future business environment.

## Course Learning Outcomes:

Upon completion of the course, students will be able to:

- The student should be able to understand the different concepts, tools and techniques of macroeconomic analysis.
- Develops understanding about the various macroeconomic variables and their interdependence and interrelation with each other like income, saving, consumption, investment, rate of interest, MEC and multiplier etc.
- Enables the students to understand the basic problems of an economy which have been faced by the countries and policy makers over time like achieving high rate of growth, controlling inflation, preventing business cycles and solving problems of unemployment and poverty.
- Enable the students to do appropriate business decision regarding the current and future business environment and creating safeguards against any unfavorable conditions in business.

## Tentative Session Plan:

Session	Topic
1-1	Meaning, Micro Economics Vs Macro Economics, Significance, limitations, Few Concepts used in Macro Economics
2-2	Circular Flow of Income and Expenditure in Two sector economy.
3-3	Circular Flow of Income and Expenditure in Three and Four sector economy.
4-4	<b>Presentation on Major withdrawals and injections in Indian economy.</b>
5-6	National Income, Concepts and Definition, Methods of Measurement of National Income,
7-7	<b>Numerical on National income &amp; Discussion on the different concepts of National income in India and their relevance</b>
8-9	Classical Model of Income Determination
10-11	Keynesian Theory of Income Determination-A Simple Economy Model
12-12	<b>Presentations and discussion on the last one year major macroeconomic issues based on the assignment of collection the news from the newspaper and magazines.</b>
13-13	Income Determination in Closed Economy and open economy
14-15	Multiplier , types and significance, The Paradox of Thrift and the Multiplier
16-16	<b>Presentation on importance of the Foreign Direct investment in Indian economy</b>

17-17	Money, kinds of Money and Functions of Money
18-18	<b>Prepare an assignment on the different forms of currency in Indian economy and its future</b>
19-19	Supply of Money
20-20	Demand for Money
21-22	The Classical Theory of Money and Interest(Cambridge's)
23-23	Theory of Money and Interest(Keynesian)
24-24	Comparison between Keynesian and Cambridge's Theory of Interest and Money.
25-26	Introduction of IS-LM Model in Two Sector Model , Derivation of IS and LM curve
27-27	General Equilibrium Determination with the help of IS-LM Curve , Shifts in IS-LM Curve,
28-29	Inflation; Meaning, Measures, Control Measures
30-30	<b>Presentation and discussion on the present inflationary trends in India</b>
31-32	Monetary and Fiscal policy-Objectives and Instruments.
33	<b>Presentation on the current Monetary and Fiscal measures taken by Gov. and their effects in Indian economy</b>
34-34	Inflation and rate of Employment, Kinds of unemployment, Phillips Curve
35-36	Balance of Payment, Meaning, Accounts of BOP, Disequilibrium of BOP
37-38	Exchange Rate-Fixed and Flexible , Determination of Exchange Rate, Purchasing Power Parity
39-39	<b>Presentation on the current trade deficit and exchange reserve in India and impact of it on Indian Growth</b>
40-40	<b>Wrap up</b>

## References for Readings:

- Dwivedi, D. N. (2015). *Macroeconomics: Theory and Policy*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Mankiw, G. N. (2012). *Principles of Macro Economics*. New Delhi: CENGAGE Learning
- Ahuja, H.L. (2015). *Principles of Economics*. New Delhi: S. Chand & Company Pvt. Ltd.
- Chrystal, L. (2015). *Economics*. New Delhi: Oxford University Press.
- Jain, T. R. (2015). *Macroeconomics: for BBA*. New Delhi: V K Publications.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term Exams	20%
End Term Exams	50%
Economics' Dictionary and Assignments on course topic	10%
Quiz/ test and presentations on current economic trends and event (Group Activity)	10%
Participation in class discussion and regularity in class	10%
<b>Total</b>	<b>100%</b>

## 12. Environmental Studies

Course Code: GN12

Credit: 3

L-T-P: 3-0-0

Course instructor: Dr. Kirti Jainani

### Course Description:

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forest, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues. The United Nations Conference on Environment and Development held in Rio de Janeiro in 1992 and world Summit on Sustainable Development at Johannesburg in 2002 have drawn the attention of people around the globe to the deteriorating condition of our environment. It is clear that no citizen of the earth can afford to be ignorant of environment issues. Environmental management has captured the attention of health care managers. Managing environmental hazards has become very important.

In spite of the deteriorating status of the environment, study of environment have so far not received adequate attention in our academic programmes. Recognizing this, the Hon'ble Supreme Court directed the UGC to introduce a basic course on environment at every level in college education. Accordingly, the matter was considered by UGC and it was decided that a six months compulsory core module course in environmental studies may be prepared and compulsorily implemented in all the University/Colleges of India. The experts committee appointed by the UGC has looked into all the pertinent questions, issues and other relevant matters. This was followed by framing of the core module syllabus for environmental studies for undergraduate courses of all branches of Higher Education. We are deeply conscious that there are bound to be gaps between the ideal and real. Genuine endeavor is required to minimize the gaps by intellectual and material inputs. The success of this course will depend on the initiative and drive of the teachers and the receptive students.

### Course Objectives:

To enable students

- To understand Multidisciplinary nature of environmental studies
- To understand the concept of Natural Resources : Renewable and non-renewable resources
- To understand Biodiversity and its conservation
- To have clarity on Environmental Pollution.

- To have a better idea on the concept of Social Issues and the Environment.

## Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Acquire awareness about one's well-being in the context of social and natural environment.
- Understand individual role in pollution prevention and its importance
- Explores important aspects of one's socio-civic environment and comprehends their working.
- Understands and interprets the spatial and interactive relationship between man and his environment.

## Tentative Session Plan:

Session No.	Topic
1	Multidisciplinary nature of environmental studies
2-5	Definition, scope and importance, Need for public awareness.
6	Natural Resources
7-12	Renewable and non-renewable resources, Natural resources and associated problems, Water resources, Mineral resources, Food resources, Energy resources
13	Ecosystems
14-17	Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Ecological succession, Food chains, food webs and ecological pyramids.
18-20	Recapitulation of concepts covered so far and field work
21	Environmental Pollution
22-29	Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution, Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
30	Social Issues and the Environment
31-35	From Unsustainable to Sustainable development, urban problems related to energy, Water conservation, Resettlement and rehabilitation of people; its problems and concerns, Climate change, global warming, acid rain, ozone layer depletion
36-38	Recapitulation of concepts covered so far and field work
39	Group Presentation/ Live Project
40	Group Presentation/ Live Project

## References for Readings:

- Erach, B. (2013). *Text Book of Environmental Studies for Undergraduate Courses (2/e)*. New Delhi: University Press India (Pvt.) Ltd. (TB)
- Rajagopalan R. (2016). *Environmental Studies*, 3/e, New Delhi, OUP
- Agarwal, K.C. (2010). *Environmental Biology*. Bikaner: Nidi Publ. Ltd.
- Sharma B.K. (2001). *Environmental Chemistry*. Meerut: Goel Publ. House.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
<b>Continuous Assessment</b>	<b>30%</b>
Class Participation and Attendance	10%
Assignment Report and Presentation	10%
Quiz and Subject Awareness	10%
<b>Mid-term Examination</b>	<b>20%</b>
<b>End-term Examination</b>	<b>50%</b>
<b>Total</b>	<b>100%</b>

## Semester III (Academic Year 2018-19)

## 13. Excel for Business Decisions

Course Code: IT13

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Ashwini Sharma

### Course Description:

Spreadsheet skills are an integral part of a business manager's toolkit in present times. Irrespective of the area of specialization, a manager is expected to be proficient in using spreadsheet software, such as Excel, to analyze business data/ solve business problems. The present course is aimed at taking Excel skills of participants to the next level and at the same time helping them in developing their analytical and problem solving skills.

### Course Learning Outcomes:

- Ability to use Excel for creating user-friendly and professional worksheets.
- Understand the use of Excel in analyzing real-life business data.
- Appreciate the use of spreadsheet skills in different functional areas, such as Accounting and Finance, Sales and Marketing etc.
- Understand the business applications of Excel Add-ins

### Topics to be Covered:

- Customizing Excel Environment
- Professional Charting in Excel
- Working with Pivot Tables/Charts, Lookup Functions, Conditional Formatting, Goal-seek Analysis, What-if Scenarios, Formula Auditing
- Mathematical Modelling in Excel
- Solving Prediction and Forecasting Problems
- Simple and Compound Interest Calculations, Annuity, Calculations involving Time Value of Money, Cost of Mortgage, Amortization

### References for Readings:

- Saxena, Sanjay (2015). A First Course in Computers (Based on Windows 8 and MS Office 2013). New Delhi, Vikas Publishing.
- Davis & Pecar (Latest Edition). Business Statistics using Excel. South Asia Edition, UK: Oxford University Press.
- Carlberg, C. (Latest Edition). Statistical Analysis: Microsoft Excel 2013, New Delhi: Pearson.

The above references are indicative only. Due to the nature of the course, majority of course readings and other material shall be used from online resources. Links of supplementary readings and other such resources shall be made available during the classes.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment (Quizzes/ Assignments/ Class Participation)	40%
Mid-term Examination	20%
End-term Examination	40%
<b>Grand Total:</b>	<b>100%</b>

## 14. Principles of Marketing

Course Code: MK16

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Punam Mishra

### Course Description:

This course is designed to provide students with an understanding of the principles of Marketing. There will be a focus on the management of the marketing activities and how marketing relates to overall organizational functioning, including the management of exchange processes between business units and consumers and between firms. It will include topics such as environmental analysis, industry and competitor analysis, objective setting, marketing strategies, market mix components, and finally implementation and control mechanisms. Additionally, the course will provide opportunities for the practical implementation of the concepts covered and the development of problem solving skills by means of various case studies and practical assignments.

### Course Learning Outcomes:

- To introduce the key elements in developing a marketing strategy and planning a marketing program.
- To enhance the problem solving skills in marketing by offering a set of analytical tools (frameworks, concepts, models, and techniques).
- To provide understanding of elements of marketing mix.

### Topics to be Covered:

- **Defining Marketing and Marketing Process:** Creating and Capturing Value, Company and Marketing strategy: Partnering to build Customer Relationship.
- **Understanding the Market Place and Consumers:** Analyzing the Marketing Environment, Consumer Markets and Consumer Buyer Behavior, Business Markets and Business Buyer Behavior.
- **Designing a Customer Driven Strategy and Marketing Mix:** Customer Driven Marketing strategy, products, services and brands, New product development and product life cycle strategies, understanding and capturing customer value, Pricing strategies, Marketing Channels and Promotion mix.

### References for Readings:

- Armstrong, G. and Kotler, P. (2017). *Marketing: An Introduction*. New Delhi: Pearson Education.

- Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing Management: Global Perspective, Indian Context*. New Delhi: Macmillan (India) Limited.
- Saxena, R. (2014). *Marketing Management*. New Delhi: McGraw-Hill Education.
- Shahjahan, S. (2011). *Applied Case Studies in Marketing*. New Delhi: Primus Books.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment	20%
Mid-term Examination- I	20%
Mid-term Examination- II	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## 15. Business Law

Course Code: GN18

Credis: 3

L-T-P: 3-0-0

Course Instructor: Dr. Kirti Jainani

### Course Description:

This is a mandatory course provides the student with foundational information about the Indian legal system and dispute resolution, and their impact on business. The major content areas includes contract Act, Remedies for breach of contract, Bailment and Pledge, Contract of Agency, Sale of goods Act and Negotiable Instrument Act etc.

### Course Objectives:

This Course designed with an objective:

- To familiarize the students with prevailing mercantile and other laws related to doing business in India.
- To bridge the gap exists between theoretical knowledge and real business life experience in application, through the decided cases.
- To strengthen the analytical and critical thinking skills of students and provide skills to predict the disputes, which may arise in business in context of law and thereafter shaping real world business decisions.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Comprehends basis legal terms used in business day to day basis.
- Understand basic principles of law that apply to business and business transactions.
- Apply current law, rules and regulations related to settling business disputes.

### Topics to be Covered:

- The nature of Indian Legal System, Relationship between Business and Law, Manager and the Legal environment, practical way to read and understand legal language
- Indian Contract Act, 1872, Communication, Acceptance and Revocation of proposal; Agreement and offer and acceptance, Rules of communication, Consideration
- Type of contract: Void, Voidable and Valid, Contingent Contract, Performance and Discharge of Contract, Quasi Contract, Consequences of breach of Contract

- Indemnity and Guarantee, Contract of Bailment, Rights, duties and powers of Bailor and bailee, Contract of Pledge, Contract of Agency, Appointment, and Authority of Agents, Extempore on legal terms learned in the Contract Act, 1872
- The Indian Partnership Act, 1932, Introduction, nature, relationship between partners, type of partners, Type of Partnership, Limited liability Partnership, Dissolution of a Firm and Public Notice
- The Indian Sale of Goods Act, 1930- Formation of the contract, Sale and Agreement to sell, Goods the subject of matter of contract of sale, Price, Condition and warranties, Performance of the contract, Rights of Unpaid seller against the goods, Suits of breach of contract, Implied Terms, Time Auction sale, Tax and other matters
- The Negotiable Instrument Act, 1881: Introduction and Interpretations to Notes, Bills and cheques, Hundi, Negotiation, Presentment, Dishonor of a Negotiable Instrument, Discharge of a Negotiable Instrument, Rules of Evidence- Estoppel and International Law

## References for Readings:

- Albuquerque, Daniel. (2015). *Legal Aspects of Business*, 2/e. New Delhi: Oxford University Press
- Gulshan, S.S., and Kapoor, G.K.(2015). *Business Law Including Company law*, 16/e. New Delhi: New Age International (P) Ltd.
- Singh Avtar. (2014). *Mercantile Laws*, 10/e. Lucknow: Eastern Book Company.
- Pathak Akhileshwar.(2014). *Legal Aspects of Business*, 6/e, New Delhi: MC Graw Hill India Pvt.Ltd.
- Rohini Agarwal. (2011). *Mercantile & Commercial Law*, New Delhi: Tax Man
- Kalpoor, N.D. (2011). *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons
- Chandha, P.R. (2010). *Business Law*, New Delhi: Galgotia Publication

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment	20%
Mid-term Examination- I	20%
Mid-term Examination- II	20%
End-term Examination	40%
<b>Grand Total:</b>	<b>100%</b>

## 16. Management Accounting

Course Code: AC06

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Lokanath Mishra

### Course Description:

The large scale industrial production has resulted in widening the area of managerial supervision. The management has to depend upon accounting information for taking various strategic decisions. Management accounting, in the present day, has become an integral part of business. It helps management in planning, coordinating, communicating and controlling. The areas covered in this subject is very wide and includes the tools and techniques for analysis and interpretation of financial statements and also covers management reporting, effects of price level changes etc.

### Course Objectives:

This Course would help student to

- Recognize the importance of management accounting in an organization and how it can be used within the context of the other functions of the company.
- Name the main tools and techniques specific to management accounting.
- Identify the characteristics and behavior of different types of costs and analyses decisions that influence these costs.
- Use cost/volume/profit analysis to determine the break-even point, the safety margin and potential profit in a given situation.
- Recognize the importance of activity-based costing in the evaluation of organizational performance.
- Have a clear mental picture of management control mechanisms and understand their importance and limits.
- Apply cash management after preparing and analyzing a cash budget.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Analyze and interpret the financial statements for managerial decision making.
- Prepare Cash, sales and other functional budgets.
- Make cost, volume and profit analysis and suggest the breakeven points and managerial decision on the basis of contribution factors.
- Find and control cost through standard costing and variance analysis.

## Topics to be Covered:

- **Nature & Scope of Management Accounting:** Meaning & Emergence of management accounting, characteristics or Nature of Management Accounting, Scope, Objectives, Functions of Management Accounting. Relationship between Financial Accounting, Management Accounting and Cost Accounting, Need and Importance and Limitation of Management Accounting
- **Financial Statement Analysis:** External, Internal, Horizontal, Vertical Analysis, Methods or Devices of Financial Analysis: Comparative Statement, Common Size Statement, trend Analysis, Ratio Analysis, Interpretation of Ratios, Analysis of short term financial position, Analysis of Long term financial position, profitability Analysis and analysis of Capital structure or Leverage Ratios. Cash Flow Statement
- **Marginal Costing and Break even Analysis:** Marginal Cost and Costing, Marginal costing VS. Absorption Costing, Contribution, Marginal Cost Equation, Profit/Volume Ratios, C-V-P Analysis, Break even Analysis, Managerial Application of Marginal Costing, Decision Involving Alternative Choices.
- **Budgeting and Budgetary Control:** Meaning and nature of Budget and Budgetary Control, Objective, Characteristics, Requisites for a successful budgetary control system, Organization for Budgetary Control, Determination of Key factor, Classification and types of Budget, Operating budget, Financial Budget, Fixed and Flexible Budget, Sales Budget, Production Budget, Zero Based Budgeting, Standard Costing and Variance Analysis.

## References for Readings:

- Gupta, S. K., & Sharma, R. K. (2016). *Management Accounting: Principles and Practice, 14/e*, New Delhi: Kalyani Publishers.
- Shah, P. (2014). *Management Accounting*. New Delhi: Oxford Publication
- Gupta, A. (2013). *Financial Accounting for Management: An Analytical Perspective*. New Delhi, Pearson.
- Robert, A. N., Hawkins, D. F., & Merchant, K. A. (2010). *Accounting: Text and Cases, 12/e*. New Delhi, Tata McGraw Hill.
- Bhattacharyya, S. K. & Dearden, J. (2009). *Accounting for Management: Text & Cases*. New Delhi: Vikas Publishing.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work	20%

## 17. Effective Communication Design

Course Code: CCT306

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Upasana Singh

### Course Description:

The course deals with written and verbal communication skills. Students will learn structuring their pieces of communication using various principles of effective communications. By the end of this course, the students will be able to articulate and present effective pieces of communication in the form of e-mails, monologues, presentations (small and long)

### Course Learning outcomes:

- Explain the principles of Effective Communication Design
- Apply the principles for structuring and designing written and oral communication.
- Reason and Prioritize the content of presentation and email
- Demonstrate improvement in speak-listen- feedback

### Topics to be Covered:

Topics	Content
Introduction to principles of effective communication design	<ul style="list-style-type: none"> <li>• Beginning-Middle-End</li> <li>• Pyramid Principle-Governing Thought</li> <li>• KISS Principle</li> <li>• Power of Three</li> </ul>
E-mail writing	<ul style="list-style-type: none"> <li>• E-mail etiquette</li> <li>• Analyzing good and bad examples of e-mails</li> </ul>
Written Communication	<ul style="list-style-type: none"> <li>• Practicing structure and summary</li> <li>• Applying principles of effective communication through various assignments</li> </ul>
Flowchart and Mind Mapping	<ul style="list-style-type: none"> <li>• Practicing putting thoughts in sequence</li> <li>• Speak-Listen-Feedback</li> </ul>
Verbal Communication	<ul style="list-style-type: none"> <li>• Important parameters to make oral presentation effective oral presentation.</li> </ul> <p>a. Delivery and Body Language</p>

	b. Delivery-Voice c. Content <ul style="list-style-type: none"> <li>• Audience analysis</li> <li>• Applying the principles of effective communication</li> </ul>
Planning for presentation	<ul style="list-style-type: none"> <li>• Essential elements of power point presentation</li> <li>• Common mistakes made in Power point presentation</li> </ul>

## References for Readings:

- Mitra, B.K. (2016). *Personality Development and Soft Skills*. New Delhi: Oxford University Press.
- Mukerjee, H. S. (2013). *Business Communication: Connecting at Work*. New Delhi: Oxford University Press.
- Raman, M., & Sharma, S. (2011). *Technical communication: Principles and practice*, 2/e. New Delhi: OUP.
- Mohan, K., & Raman, M. (2000). *Effective English communication*. New Delhi: Tata-McGraw Hill.
- Raman, M., & Singh, N.P. (1994). *Speaking English effectively*. New Delhi: Macmillan.
- Sasikumar, V., & Dhamija, P.V. (2007). *Spoken English: A self-learning guide to conversation practice*. New Delhi: Tata-McGraw Hill.
- Kaul, A. (2010). *Business communication*, 2/e. New Delhi: PHI.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Assignments	70%
Class Participation	20%
Attendance	10%
<b>Total</b>	<b>100%</b>

Note: The mid-term/End term examination will not be conducted in the present course as there will be regular assessment.

## 18 (a).Managing Human Resources

Course Code: HR11

Credis: 3

L-T-P: 3-0-0

Course Instructor: Dr. Upasana Singh

### Course Description:

The aim of this course is to introduce students to the principles and practice of contemporary human resource management with a specific focus on the strategic role that it plays in helping organizations build and maintain competitive advantage. The course will explore the theory and practice of human resource management.

### Course Learning Outcomes:

Upon successful completion of this course, the student should have the ability to:

- Explain the various functions of human resource management and identify their relationship to the workplace from the perspective of both employee and employer.
- Exhibit an understanding of the important role that human resources play in an organization.
- Analyze the training needs of an organization.
- Assess, design, access and implement various methods, techniques and sources of training.

### Topics to be Covered:

- Strategic importance of human resources management
- Job analysis and job design
- Human resource planning
- Recruitment and Selection
- Training and Development
- Performance appraisal
- Employee benefits
- Human resource auditing

### References for Readings:

- Rao, V.S.P. (2013). *Human Resource Management, Text and Cases*. New Delhi: Excel Books.
- Rao, P.S (2009). *Personnel and Human Resource Management Text and Cases*. Mumbai: Himalaya Publishing House.
- Aswathappa, K. (2008). *Human Resource Management Text and Cases*. New Delhi: Tata McGraw.
- Ivansevich, J. M. (2010). *Human Resource Management*. New Delhi:Tata McGraw

Hill.

- Bernardi. *Human Resource Management, 4e*. New Delhi: Tata McGraw Hill.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid-term I and Mid Term II	40%
Internal Components Assignment Class Participation	20%
End Term Examination	40%

## **18.(b) Banking & Capital Marketing Fundamentals**

Course Code: FN27

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Lokanath Mishra

### **Course Description:**

Indian banking system has a great history in various phases. Capital markets are also changing rapidly. Banks and financial service providers are offering various services to end customers to retain them in this cut throat era. The once staid banking and financial market has become highly dynamic and the study of banking and financial markets has become one of the most interesting topics. It starts with an overview of the genesis of the Indian Banking system, Growth & Development of Commercial Banks, and the nature of financial services offered. This provides students with an understanding of the various functions performed by banks; role played by commercial banks and the relevant regulations governing those functions. The second part of this course is designed to familiarize the students with the Capital Markets in India. It starts with an overview of the Indian financial system and covers in depth, the various types of financial markets, viz., the Money Market, Capital Markets, Primary and Secondary Markets, Topics covered in the course have both theoretical and practical significance and it is expected that students would take up projects and case studies in this area for a better understanding.

### **Course Objectives:**

The course is designed to make students able to:

- Develop an understanding about Indian banking system, traditional and modern banking methods.
- Understand different types of products and instruments used in banks and its implications.
- To make the students aware about the different types of Capital Markets in India.
- To make the students understand the operating environment of the various types of Capital Markets in India.
- To keep abreast of the latest developments in the Capital Markets in India.

### **Course Learning Outcomes:**

By the end of the course the student would be able to:

- A comprehensive understanding of structure of Indian Banks and conceptual knowledge of other concepts
- Usage of different banking products and instruments available
- Understand the types of financial markets and the linkages between them,

## Topics to be Covered:

- **Banking Fundamentals:** Banking institutions, Functions of Bank, Development of Banking in India, Scheduled Commercial Banks, Investment Banks, Reform in the banking sector
- **Capital Market Overview:** Function, Primary and secondary Markets, Equity Trading in India, Capital Market scams, Reforms in the capital market.
- **Primary Capital Market:** Intermediaries to an issue, Free pricing regime, Book building mechanism, Green Shoe option, Online IPOs, Right Issues, ASBA Process, Indian Depository Receipts, Private Placement, Preferential Issues, Offer for Sale, Institutions Placements,
- **The Secondary Capital Market:** Functions, Regulations, organization, Management and membership of stock exchanges, De-mutualization, Listing of securities, Trading Rules and Regulation, Circuit breakers, Dematerialization and Depositories, Types of Deals- Bulk, Block, Negotiated, Rolling Settlement, Internet Trading, Stock Market Indices,
- **Stock Exchanges:** NSE, BSE, OTCEI, ICSE, USE and Regional Stock Exchanges, Global Stock exchanges.

## References for Readings:

- Muraleedharan D.(2014). *Modern Banking Theory and Practice*,2/e. New Delhi: PHI Publications
- Pathak V.Bharati,(2018) *The Indian Financial System*. New Delhi : Pearson Education
- Bhole L M, Mahakud Jitendra,(2012) *Financial Institutions & Markets*. New Delhi: Mc Graw Hill
- Guruswamy S,(2014) *Financial Service & System*. New Delhi: Tata Mc Graw Hill

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work	20%

## 19. Basic Entrepreneurship

Course Code: EP13

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Sheetal Mundra/ Dr. Umesh Gupta

### Course Description:

This is a compulsory course for all the II Year management students and open course for III Year Engineering Students. It is one of the fastest growing subjects in colleges and universities across the world. It has been identified as one of the major trends shaping business, economy and even society. This course is about creating, managing and leading an entrepreneurial organisation. It would enable students to start dreaming big, visualizing and working towards the realization of their dreams. The programme imparts essential knowledge of how to start one's own business venture and the various facets that influence successful set up and operations. The teaching/ learning of entrepreneurship require greater focus on experiential learning. Engagements such as interactive sessions, cases, games, exercise, role plays, films, projects, assignments, simulation and group activities play a vital role in teaching this course. This course is supported by Wadhvani Foundation and facilitated through Learnwise.

### Course Objectives:

- To empower students with entrepreneurial traits and build leadership capabilities leading to success in entrepreneurship or superior job opportunities.
- To make them recognize the importance of entrepreneurship and their role in economic growth.
- To encourage students to think creatively and develop innovative ideas/products for commercial exploitation.
- To develop the skills of students in crafting the value proposition and developing the basic frame of Business Model and building an MVP.
- To equip students with knowledge of the Cost, revenue, pricing, financing, marketing and sales of a new business enterprise.
- To aware students about the Business Regulations.

### Course Learning Outcomes:

Upon completion of the course, the student is expected to:

- Develop the entrepreneurial skills and confidence to come up with startup venture.
- To apply a working knowledge of the principles of entrepreneurship to analysis and problem solving.

- Able to prepare platform for identifying, scanning and exploiting the opportunities.
- Understand the real facts of starting business ventures, key success and failure reasons.
- Develop understanding about the intricacies of business and majorly its financial, operational and marketing aspects.
- Develop the skills like business plan formulation, implementation, funding, legal issues etc.

## Topics to be Covered:

- Overview of Entrepreneur and Entrepreneurship
- Get Started (Discover Yourself)
- Identification of Idea/ Problem
- Identify Customer and Craft Value Proposition
- Business Model
- Validation
- Money (Revenue, Costs, Pricing and Financing)
- Team Building
- Marketing and Sales
- Support (Business Regulation)
- Project

## References for Readings:

- *LearnWISE™* (It is a leading digital learning platform provided by Wadhvani Foundation)
- Robert D Hisrich, Michael P Peters, Dean A Shepherd (2017). *Entrepreneurship/10e..* New Delhi; Tata McGraw-Hill.
- Poornima M Charantimath (2012). *Entrepreneurship Development Small Business Enterprises.* New Delhi: Pearson.
- Rajeev Roy (2011). *Entrepreneurship.* New Delhi: Oxford
- Arya Kumar (2015). *Entrepreneurship: Creating and Leading an Entrepreneurial Organisation.* New Delhi: Pearson.
- Vasant Desai (2016). *Dynamics of Entrepreneurial Development and Management.* Himalaya Publishing House.

Note: Latest edition of the readings will be used

## Assessment Scheme:

Assessment Components	Weightage
Mid Term Exams (II)	20%
End Term Exams	30%
Continuous Evaluation (Assignments, Presentations and Class Participation)	30%
Project	20%

## 20. Digital Marketing

Course Code: MK25

Credit: 3

Module: 3

Course Instructor: Mr. Sundeep Tibrewal

### Course Description:

The marketing paradigm has transformed with the rise of digital technologies, Companies today face a constant proliferation of social media channels, the growing power of connected customers, and an explosion of new digital tools.

### Course Objectives:

To succeed, marketers must be able to plan, implement, and measure the impact of digital strategies that are suited to today's customers and integrated with their traditional marketing and business goals. This program focuses on how marketers can reach digitally savvy audiences, build deep customer relationships, and influence the digital path to purchase.

### Topics to be Covered:

- Digital marketing Trends, common metrics in digital marketing, Google Analytics
- Blogs
- Search Engine Optimization
- SEM - Google AdWords
- Social media & E-mail marketing
- Affiliate and Mobile marketing
- E commerce

### Assessment Scheme:

Assessment Components	Weightage
Mid Term Presentation	20 %
Final Presentation	20%
Class Participation	10%
Certification	20%
End Term Assessment	30%

## Semester IV (Academic Year 2018-19)

## 21. Information System Fundamentals

Course Code: IT12

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Ashwini Sharma

### Course Description:

The present course is aimed at understanding what information systems are and how they fit in the current organizational setup. It begins with an introduction to the conceptual framework of information systems and then highlights the support provided by information systems in managerial functions. It also acquaints the participants to the strategic role information systems play in present day business organizations. At the end, managerial challenges in successfully implementing information systems in organizations are discussed from a problem solving perspective.

### Course Learning Outcomes:

Upon successful completion, the student should be able to:

- Trace the evolving nature of information systems
- Compare and contrast between different type of information systems
- Explain various types of decisions and explore opportunities to derive information system support for each type
- Critically evaluate standard business processes and identify opportunities to automate and/or reengineer them
- Describe information technologies essential for implementing CBIS
- Compare IS development models
- Discuss IS implementation issues in business organizations

### Topics to be Covered:

- Foundation Concepts
- Information Technologies
- Business Applications
- Development Process
- Management Challenges

### References for Readings:

- Goyal, D.P. (Latest Edition). Management Information Systems: Managerial Perspectives. Noida: Vikas Publishing.
- O'Brien, J.A. (Latest Edition). Introduction to Information Systems. New Delhi: McGraw Hill Education.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment Attendance & Participation (10%) Quizzes, Assignments, Presentations (30%)	40 %
Mid Term Examination	20 %
End Term Examination	40 %
<b>Total</b>	<b>100 %</b>

## 22. Business Finance

Course Code: FN08

Credit: 3

L-T-P: 3-0-0

Course Instructor: Prof. Sarita Gupta

### Course Description:

This course is a rigorous introduction to the study of the basic principles of finance and their application to the useful financial issues and decision making of business enterprises. Business Finance is a basic course offered to the students of Management and Commerce stream, to equip the students with the basic understanding of the financial concepts and identifying its role in the business organizations. Finance is considered as life blood of any organization. Thus, understanding the basic behind financial decision making is necessary for any concerned students. A financial manager negotiates loans from financial intermediaries, raises resources in the financial markets and invests surplus funds in financial instruments. Therefore, it is imperative for every individual to understand the basic financial terms and concepts to grasp the nuances of the financial world.

### Course Learning Outcomes:

At the end of this course, a student should be able to:

- Acquire and exhibit an understanding of finance and the role that finance plays within an organization.
- Attain managerial perspective to understand different type of markets, institutions and individuals that are involved in the financial environment.
- Critically analyze viability of different projects with huge initial investment .
- Critically evaluate different sources of capital and to develop understanding of the cost involved in financing alternatives.
- Acquire and exhibit an understanding of how to calculate different computations that provide valuable financial information such as time value of money, ratio etc.
- Analyze dividend distribution pattern of domestic and international companies and role of dividend to enhance shareholder's wealth.

### Topics to be Covered:

- Business Finance-An overview
- Fundamental Valuation Concepts: TVM
- Investment Decision: Capital Budgeting Decisions
- Investment Decision: Working Capital Management
- Financing Decisions: Capital Structure, Cost of Capital, Leverages
- Dividend Decisions: Policies, Theories, types and Models

## References for Readings:

- Chandra, P. (2016). *Fundamentals of Financial Management*. 6/e. New Delhi: McGraw Hill Education (India) Private Limited.
- Pandey, I. M. (2015). *Financial Management*, 11/e. New Delhi: Vikas Publishing Private Limited.
- Khan, M.Y., & Jain, P.K. (2014). *Financial Management: Text, Problems and Cases*. 7/e. McGraw Hill Education (India) Private Limited.
- Horne, J. C. V. & Dhamija, S. (2012). *Financial Management & Policy*, 12/e. New Delhi: Pearson Education.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Class Participation and Class Attendance Assignment Report and Presentation Quiz	20%
Mid-term Examination I	20%
Mid-term Examination II	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## 23. Indian Economy

Course Code: EC05

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Sheetal Mundra

### Course Description:

The course begins with an introduction to India's economic structure and frameworks of India's economic development. This course presents the major issues in the Indian economy as they are related to economic development of India over a period of time. Our present economic ailments, poverty; inequality; unemployment; infrastructural bottlenecks; demographic issues, are those associated with or arising directly from the problems of economic growth. It is highly important that the Indian students at the undergraduate level understand and appreciate these problems. Using appropriate analytical frameworks, this course reviews major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts and turning points.

### Course Learning Outcomes:

On successful completion of this course, the students should be able to:

- Explain the features and structure of Indian Economy and its development over a period of time.
- Interpret various data about Indian Economy.
- Reason out the issues and problems faced by Indian Economy and the impact of policy changes to address them.
- Analyse achievements and turning points over a period of time of Indian economy.
- Design prospects and development in future.

### Topics to be Covered:

- Economic Growth, Development and Underdevelopment
- Human Development Index
- Nature of Indian Economy
- Population and Economic Development
- Workforce Participation and Changes in Occupational Structure in India
- Employment and Unemployment
- Problems in Indian Economy
- Public and Private sector in Indian Economy
- Privatisation and Disinvestment
- Impact of New Economic Policy on Indian Industry
- Indian Economy & Foreign Trade
- Foreign Capital and Aid
- Foreign Exchange Reserve
- Globalization

- Economic Planning and Economic Development

## References for Readings:

- K.P.M Sundharam, Gaurav Datt, Ashwani Mahajan (2013). Indian Economy. New Delhi: Sultan Chand

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term Exams	20%
End Term Exams	30%
Article Writing	20%
Presentations	10%
Project	20%

## 24. Advanced Communication & Interpersonal Dynamics

Course Code: CCT401

Credit: 2

L-T-P: 2-0-0

Course Instructor: Dr. Richa Mishra

### Course Description:

In this course student will be able to prepare for various group settings, manage difficult conversations, identify individual differences and opinions. This course will enable students to resolve interpersonal conflict by identifying possible sources of conflict and by using a range of techniques to bring about a solution.

### Course Learning Outcomes:

The students will be able to:

- Formulate effective questions, differentiate facts from opinions.
- Identify reasons for individual differences and their impact on the group dynamics.
- Use inquiry and advocacy to engage with groups.
- Identify possible sources of conflict and by using a range of techniques to bring about a solution.
- Use and compare different problem-solving techniques to produce the best possible outcome from the group.

### Topics to be Covered:

- **Introduction to Critical Thinking** - Critical thinking is the ability to think for one's self and reliably and responsibly make those decisions that affect one's life. Students will practice the formulating open-ended, inquiring questions, using available information differentiating facts from opinions, backing their claims with reasons, and thinking from many perspectives
- **Introduction to Personality, Perception and Learning as source of differences in individual and groups** -Students will be able to understand the relevance of personality, perceptions and learning in a group and their impact on the group dynamics. Introduction to the stages of group development (forming, norming, storming and performing).
- **Emotional Intelligence and Conflict Resolution Techniques** - Four quadrants of EI- Self-aware, manage their reaction, understand social dynamics and manage Relationships will be discussed. Through the Thomas Killman Conflict Mode Instrument, students will learn about the process of conflict resolution. Techniques for managing conflict. Deep listening will be covered in this module for effective use of the techniques.
- **Difficult Conversation using Inquiry & Advocacy** – Concept of silence (Masking, Avoiding, Withdrawing) and violence (Controlling, Labeling, Attacking) . Students will be able to use techniques of inquiry and advocacy to engage with groups. They will be able to gain leverage for improving conversations by paying attention to

advocacy and inquiry. They will be exposed to effects of high-low advocacy and inquiry.

- **Empathy & Feedback-** Concept of empathy will be discussed. The requirements/prerequisites for Empathy ((Open-mindedness, imagination, Knowing and accepting yourself). Introduction to the concept of Giving & Receiving Feedback.
- **Problem solving techniques in a Group-** Concept of brainstorming, nominal group technique, interacting group and how it can be used to generate solution to conflict. Active & deep listening as a tool for problem solving.

## References for Readings:

Reading Material will be provided by the facilitator to the students. Students can refer the following links for better understanding of the concepts.

### Web links:

- [http://apppm.man.dtu.dk/index.php/Group\\_Dynamics\\_and\\_Personality\\_Typ](http://apppm.man.dtu.dk/index.php/Group_Dynamics_and_Personality_Typ)
- <https://www.managementstudyguide.com/types-of-personality.htm>
- <https://www.hrpersonality.com/resources/conflict-management-techniques>
- <https://thesystemsthinker.com/productive-conversations-using-advocacy-and-inquiry-effectively/>
- <https://www.improveyoursocialskills.com/empathy>
- <https://hazelhq.com/blog/want-to-give-better-feedback>
- <http://open.lib.umn.edu/communication/chapter/14-3-problem-solving-and-decision-making-in-groups/>

## Assessment Scheme:

Assessment Components	Weightage
Attendance	10
Assignment(s)	30
Class Participation	10
Theory Exam	25
Project -1	10
Project -2	15
<b>Total</b>	<b>100</b>

## 25. Intelligent Automation

Course Code: ID304

Credit: 2

L-T-P: 2-0-0

Course Instructor: Dr. Sonal Jain

### Course Description:

This course introduces an understanding of the fundamental concepts of Artificial Intelligence and Machine Learning, Internet of Things and Robotics. Focus of this course would be on discussion of case studies on various aspects.

### Course Learning Outcomes:

On successful completion of this course students will be able to:

- Discuss insightfully role of artificial intelligence, IoT, robotics and data science in automation.
- Propose & Evaluate use-cases involving Intelligent Automation
- Analyze Case Studies pertaining to application of intelligence in Automation
- Understand Role of IoT in Data Acquisition for Applying intelligence for automation
- Appreciate Standards related to Intelligent Machines
- Evaluate basic philosophical, ethical and Sustainability issues related to the development of Intelligent Machines

### Course Outline:

Case Studies on Various Domains including Smart City, Health Care, Customer Service, Sales and Marketing, Human Resource Management, Operations, Finance and Accounts, Auditing, Trading, Production, Manufacturing, Fake News Detection, Fraud Detection, Education, Law Case Analysis, Legal Proceedings, Automation of Patenting, Urban Analytics, Social Impact of AI.

### Assessment Scheme:

Assessment Components	Weightage
Attendance	10
Class Participation	10
Quiz (4)	40
Project -1 (One Case Study Evaluated in three stages)	40
<b>Total</b>	<b>100</b>

## 26. Articulation and Elocution

Course Code: CCT202

Credit: Audit Course

Total Number of Contact Hours: 6 Hrs.

Course Instructor: Ms. Shraddha Bharatiya

### Course Learning Outcomes:

On successful completion of this course, the students should be able to:

- Use richer vocabulary in their communication appropriate to the context.
- Use appropriate grammar, vocabulary and style which are essential to professional-level reading, writing, speaking, listening, and editing.
- Apply various strategies to make the speeches/ conversation interesting and captivating.
- Using the sentence structure effectively and connect ideas logically within a paragraph.
- Write descriptions on various objects and topics.

### Tentative Session Plan:

Sessions	Content	Activities
1	Listening	<ul style="list-style-type: none"> <li>• To inculcate the skills of content prediction, inference and discourse coherence.</li> <li>• Acquire proficiency in Prosodic Features (Pronunciation, enunciation, pitch, intonation/voice modulation)</li> </ul>
2	Ideation and Expression	<ul style="list-style-type: none"> <li>• Proving situation/context to trigger thinking process</li> <li>• Just Minutes</li> <li>• Role Play/ Situational Dialogues</li> <li>• (Oral Narration) Describing people, places, events and things</li> </ul>
3	Reading	<ul style="list-style-type: none"> <li>• Distinguishing the main idea and supporting ideas</li> <li>• Transcoding information to diagrammatic display, recognizing indicators in discourse, understanding conceptual meaning and summarizing.</li> <li>• Reading and writing skills will be targeted simultaneously.</li> </ul>
4.	Writing	<ul style="list-style-type: none"> <li>• To throw some light on the features of the connected speech/ composition such as use transitional words, connectives, etc.</li> <li>• To explain various strategies for the organization of ideas such as introduction, development, transition, conclusion, emphasis, explanation and anticipation.</li> </ul>

5	Vocabulary Building	<ul style="list-style-type: none"> <li>Introducing Idioms, Proverbs, Phrasal verbs and asking them to use the same.</li> <li>Connotative and denotative meaning of the words.</li> <li>To familiarize the students with the ways in which words are actually used in a particular context, especially with regard to their meanings, roots, prefixes suffixes, antonym &amp; synonym.</li> </ul>
6	Collecting and Analyzing Information	<ul style="list-style-type: none"> <li>Assigning students to read books, newspapers, magazines and stories to learn from, assess and improve analytical ability.</li> <li>Allotment will be done before the class.</li> </ul>

## References for Readings:

- Sanjay Kumar & Pushp Lata "Communication Skills". New Delhi: Oxford University Press, 2011.
- M Ashraf Rizvi "Effective Technical Communication". Chennai, McGraw Hill Education, 2018

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Attendance	10
Assignment(s)	30
Class Participation	10
Quiz	10
Project-I	15
Lab Evaluation-I	25
<b>Total</b>	<b>100</b>

## 27 (a). Corporate Accounting

Course Code: AC10

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Lokanath Mishra

### Course Description:

This course gives an insight about the company accounts, preparation of liquidation statements, accounting procedures for the valuation of goodwill, shares and debentures. The increase in the size and volume of business has made it more difficult for the sole trader or a partnership firms to operate their business effectively because of lack of resources and technical know-how.

The students will familiarize with the accounting procedures of joint venture companies and service organizations. This course helps the students to critically analyze the financial statements with conceptual and technical interpretations.

### Course Objectives:

This Course would help students to

- Prepare the consolidated Financial Statements and differences in financial accounting and corporate accounting.
- Comprehend the implications of liquidation and amalgamation for assets, liabilities and equity on the financial statements of the company.
- Using the framework of accounting for Share Capital during Issue, forfeiture and reissue of forfeited shares.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Prepare Company Balance Sheet and Income Statement.
- Acquaint with the procedure adopted for recording of Fresh issues of shares, redemption of preference share and debenture.
- Deal with the process of capital restructuring.
- Preparing account for various service companies like banking, insurance, electricity and voyage companies.

### Topics to be Covered:

- **Non- Corporate Entities:** Preparation of Receipt & Payment Account, Income & Expenditure Account and Balance sheet for Non- Corporate Entities.
- **Company Accounts:** Concepts, Entries and posting for Share Capital, Redeemable Preference Shares, Debentures, Underwriting of Shares and debentures, Right shares and Bonus shares,
- **Joint Stock Companies Final Accounts:** Profit prior to incorporation, Managerial remuneration, Acquisition of business and Preparation of final account of companies, Valuation of Goodwill and shares

- **Liquidation of Companies:** Introduction to liquidation process, entries and posting in the books of accounts
- **Accounts of Banking Companies:** Preparation of final accounts for Banking companies as per the banking regulation Act.
- **Accounts of Insurance Companies:** Preparation of final accounts of Insurance Companies Life and Non-Life
- **Investment Accounts, Insolvency Accounts, Accounts for Packages and Containers and Voyage Accounts**

## References for Readings:

- J. R. Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
- Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd
- M.C. Shukla, T. S. Grewal and S. C. Gupta, Corporate Accounting , S. Chand And co., New Delhi
- Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
- S. N. Maheshwari and S. K. Maheshwari , Corporate Accounting, Vikas Publication, New Delhi
- Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work	20%

## 27 (b). Financial Planning and Wealth Management

Course Code: FN18

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Sarita Gupta

### Course Description:

This course provides an introductory study of wealth management and contemporary financial planning. This course provide an overview of the major components of financial planning, namely consumption planning, tax planning, insurance planning, retirement planning and estate planning. This course is designed in such a way to enable students to respond to the challenges posed by the changing nature of the financial products landscape. Students here will be exposed not only to theoretical concepts but also their practical applications for becoming wealthy. This course is about the process of creating wealth, the methods and instruments involved as well as managing wealth.

### Course Learning Outcomes:

At the end of this course, a student should be able to:

- Acquire understanding of Financial Planning Profession and the role of a financial planning advisor.
- Analyze and evaluate basic investment avenues (including investment types, risk & return, passive vs. active management) and specific investment strategies necessary to allow clients a mechanism to achieve realistic goals.
- Apply knowledge of basic tax planning fundamentals for individuals and how taxes affect investment, retirement and estate decisions aimed towards SELF financial planning and wealth management.

### Topics to be Covered:

- Financial Planning & Wealth Management: An overview
- Standard Life Cycle Hypothesis
- Investment planning
- Retirement Planning
- Tax planning
- Estate Planning

### References for Readings:

- Mittra, S., Rai, K.S., Sahu, P.A., and Jr.S.H. (2015). *Financial Planning Theory and Practice*. Sage publishing House.
- Dunn & Bradstreet (2010). *Wealth Management, Finance Essentials Series*. New Delhi: Tata McGraw Hill Publications.
- Jhabak, V.P. (2016). *Wealth Management*. Himalaya Publishing House.
- Rao, B. (2015). *Wealth Management and Financial Planning: Concepts & Practices*. ISBN: e book 978-1-4828-5654-5

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Class Participation and Class Attendance Assignment Report and Presentation Quiz	20%
Mid-term Examination I	20%
Mid-term Examination II	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## 28 (a). Advertising and Sales Management

Course Code: MK09

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Punam Mishra

### Course Description:

Promotion and Sales are most often intended to be supporting components in a marketing mix. Promotion and Sales decisions must be integrated and coordinated with the rest of the marketing mix, particularly product/brand decisions, so that they may effectively support an entire marketing mix strategy. The course is designed to provide an understanding of various promotional tools used in the communication mix and modern sales management concepts, tools, and techniques. The course focuses on developing advertisement and sales management skills as required in the today's competitive industry.

### Course Learning Outcomes:

The course is designed to make students able to:

- Explain the concept of marketing communication mix and sales management in theory and practice.
- Analyze the role and configuration of the marketing communication mix and explains the main characteristics associated with the principal tools and media.
- Interpret the fundamental principle of 'place' in the marketing mix and to management decisions concerning distribution channels, channel members, logistics management, retailing and wholesaling.
- Create marketing strategy to achieve the long-term objectives for a firm in a competitive market situation.

### Topics to be Covered:

- **Integrated Marketing Communications Strategy:** The Promotion mix, Integrated Marketing Communications, Steps in Developing Effective Marketing Communication, Promotion Budget and Mix, Advertising and Public Relations, Sales Promotion, Direct and Online Marketing.
- **Sales Management:** The Role of the Sales Force, Personal Selling, Designing Sales Force Strategy and Structure, Recruiting and Selecting Sales People, Training Salespeople, Sales Force Compensation, Supervising and Motivating Sales People, Evaluating Salespeople and Sales-Force Performance.
- **Marketing Channels:** Supply Chains and the Value Delivery Network, the Nature and Importance of Marketing Channels, Channel Behavior and Organization,

Channel Design Decisions, Channel Management Decisions, Marketing Logistics, Retailing and Wholesaling

- **Extending Marketing:** Creating Competitive Advantage, the Global Marketplace, Sustainable Marketing.

## References for Readings:

- Armstrong, G. and Kotler, P. (2017). *Marketing: An Introduction*. New Delhi: Pearson Education.
- Chunawala, S. A., & Sethia, K. C.(2011). *Advertising, Sales and Promotion Management*. New Delhi: Himalaya Publication.
- Lamb, W. C., Hair, F. J., Sharam, D., & McDaniel, C. (2012). *MKTG A South-Asian Perspective*. New Delhi: Cengage Learning Pvt. Ltd.
- Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing Management: Global Perspective, Indian Context*. New Delhi: Macmillan (India) Limited.
- Saxena, R. (2014). *Marketing Management*. New Delhi: McGraw-Hill Education.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Class Participation	5%
Continuous Assessment	15%
Mid-term Examination- I	20%
Mid-term Examination- II	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## 28 (b). Investment Planning

Course Code: FN19

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Sarita Gupta

### Course Description:

This course cover the critical knowledge of different asset classes and interplay amongst them, the products constituting such classes and their investment risk profile to enable the management of a client's finances towards achieving various financial goals. The development of vital understanding of basic risk profile of the client so as to astutely recommend appropriate asset allocation is a crucial area requiring mastery. Another aspect that needs sharp skills is the measurement of investment risk and returns, their analysis in portfolio evaluation and alignment to suit the financial goals.

### Course Learning Outcomes:

At the end of this course, a student should be able to:

- Analyze assets classes and factor affecting them, the interplay between asset classes, product constituting those asset classes and their complexity and riskiness.
- Evaluate investment choices in the context of client's financial planning needs.
- Determine the tax implication of the investment choices made, measure investment risk and the risk adjusted return in the strategy adopted.
- Recommend appropriate strategy to model a portfolio comprising varied investment products in tune with a well established asset allocation suited to achieve the client's financial goals.

### Topics to be Covered:

- Investment Environment
- Investment Product Universe
- Regulatory framework: SEBI, Major Stock Exchange, Depositories
- Risk & Return Relationship
- Investment strategy-active & passive
- Portfolio Management: Creation, Analysis and Revision
- Derivative Instruments

### References for Readings:

- Geoffrey, A.H., Stanley, B. B. And Somnath, B (2006). *Investment Planning For Financial Professionals*. The McGraw Hill Publications.
- Bodie, Z., Kane, A., and Marcus, J.A. (2010) *Investments* (10<sup>th</sup> edition). The McGraw Hill Education.
- Chandra P. (2012). *Investment Analysis and Portfolio Management* (4<sup>th</sup> edition). McGraw Hill Education (India) Pvt. Ltd.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment Class Participation and Class Attendance, Assignment Report and Presentation. Quiz	20%
Mid-term I Examination	20%
Mid -term II Examination	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## Semester V (Academic Year 2019-20)

## 29. Company and Other Laws

Course Code: GN19

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Lokanath Mishra

### Course Description:

The course introduces the concepts, requirements and procedures of company law to participants, with particular emphasis on the application and operation of the law. With increasing complications in business, the managers must have basic knowledge of law being applied on the industry as well as awareness of different laws to deal any type of stakeholders and situation. This course is broadly covers Company Act 2013: Types of Companies and Its Characteristics: Definition of a Company, Characteristics, Lifting of Corporate Veil, Illegal Association, Different types of Companies, Public Companies, Private Companies, Foreign Company, Government Company, Limited, Unlimited, Holding and Subsidiary Companies, Memorandum of Association, Articles of Association and Prospectus its clauses, contents and procedure of Issues, Alterations etc, Share Capital, Company Meetings, management of the Companies, Composition of Board of Directors their appointment, duties, responsibilities and remunerations.

### Course Objectives:

To gain an expert knowledge of corporate functions in the context of Companies Act and related corporate Laws. To be able to assess whether strategies and the organization is in compliance with established regulatory framework and corporate governance.

The other objectives are:

- To familiarize the students with company and other related laws to business environment.
- To equip them with drafting company documents, statutory records and compliance with various Government agencies.
- To strengthen the analytical and critical thinking skills of students and provide skills to predict the disputes, which may arise in business in context of law and thereafter shaping real world business decisions.

### Course Learning Outcomes:

Upon completion of the course, students will be able to:

- Comprehend the principles of corporate laws relevant for compliance and decision making
- Acquaint with company registration process, forms and procedures.
- Analyze and interpret the impact of Listing agreement and SEBI Laws and regulations.

## Topics to be Covered:

- **Company Formation and Conversion:** Incorporation private companies, public companies, companies limited by guarantee and unlimited companies, Nidhi companies, OPC, Producer Companies and other companies, Formation of Not for profit making companies, procedure related to foreign companies carrying on Business in India.
- **Board of Directors and Managerial Personnel:** Directors and managerial personnel- appointment, Reappointment, resignation and removal, payment of remuneration fo Directors and Managerial personnel and disclosure, Powers and Board of Directors and Restrictions on the Power of Directors, Obtaining DIN, Compensation for Loss of office
- **Board Meeting and Procedures:** Board meeting, minutes, Registers, Power of the Board, Corporate Governance and Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, CSR Committee, Duties and Liabilities of Directors
- **Compromise, Arrangement and Amalgamations:** Power to compromise or make arrangements with creditors and members, power of tribunal, merger and amalgamation of companies, prevention of oppression and mismanagement, Majority rules but minority protection
- **Corporate Winding up and Dissolution:** Modes of winding up, winding up by the Tribunal, voluntary winding up, provisions applicable to every mode of winding up, official Liquidators.
- **Insolvency & Bankruptcy Code, 2016:** Introduction, purpose and vision of the code, power of IBBI, Insolvency professional agencies, Insolvency professionals, information utility Adjudicating authorities and process.

## References for Readings:

- Sheth, T. (2015). *Business Law*. New Delhi: Pearson Education
- Albuquerque, D. (2016). *Legal Aspects of Business*. New Delhi, Oxford Publications.
- Miller, R. L. (2012). *Business Law Today*. Boton: Stanford Edition.
- Mallor, J. P., Barnes, A. J., Bowers, L. T., Langvardt, A. W.(2011). *Business Law: The Ethical, Global, and E-Commerce Environment*. NJ: McGraw-Hill/Irwin
- Cross, F. B. (2012). *Legal Environment of Business*. New York: South Western
- Gulshan S. S. & Kapoor, G.K. (2012). *Business Law Including Company law*. New Age International Publishers: New Delhi
- Agarwal, R. (2011) *Mercantile & Commercial Law*, New Delhi:Tax Man
- Kalpoor, N.D. (2011) *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons
- Chandha, P.R. (2010) *Business Law*, New Delhi: Galgotia Publication
- Miller, R. L. (2010). *Business Law Today*. Boton: Stanford Edition.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work, Class test	20%

## 30. Ethics and Human Values

Course Code: HR13

Credit: 2

L-T-P: 2-0-0

Course Instructor: Dr. Richa Mishra

### Course Description:

Ethics and values are the guiding principles of our lives. They are essential for positive human behaviour and actions in our daily lives. They are formed on the basis of interests, choices, needs, desires and preferences. This course intends to make students understand the relevance of values and ethics at the individual and societal levels, which is critical when working across disciplines and contexts to achieve goals.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Analyze and assess the ethical and unethical approaches.
- Identify the relevance of values.
- Recognize challenges to ethical behavior.
- Explain personal values and its impact on response to ethical situations.

### Topics to be Covered:

- Introduction to the concept of ethics and values.
- Theories of ethics
- Concept of Moral reasoning
- Formation of value
- Identifying personal values

### References for Readings:

- Venkatrao,V. (2014). Ethics and Values -A Text-book for Under Graduate Students. E –Book
- [mrunal.org/ethics](http://mrunal.org/ethics)

Note: Latest edition of the readings will be used.

### Assessment Scheme:

Assessment Components	Weightage
Mid Term II	20%
Internal Components:	40%
Assignments	10%
Class Participation	10%
Viva	10%
Presentation	10%
End Term	40%
<b>Total</b>	<b>100%</b>

## 31. Auditing & Corporate Governance

Course Code: AC13

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Lokanath Mishra

### Course Description:

This course is designed to provide an introduction to auditing. The objectives include principles and practices used by public accountants and internal auditors in examining financial statements and supporting data. Special emphasis is given to assets and liabilities. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. Also emphasizes on fraud detection, verification of assets and liabilities, ethical and legal aspects present in the organization.

### Course Objectives:

This Course would help student to

- Discuss the nature of auditing and assurance services including the impact of various statutes and regulations.
- Measurement of financial statements as per the principles of auditing.
- Apply standard audit procedures such as analytical procedures, detail tests, and tests of controls.
- Identify the stages of an audit from planning to conclusion.
- understanding the role of corporate governance in business sustainability.

### Course Learning Outcomes:

Upon completion of the course, students are expected to be able to:

- Acquaint with concepts, principles and techniques of auditing, and their applications in practical situations.
- Correlate different types audit and process for various organizations.
- Prepare a qualified or unqualified audit report.
- Comprehend the codes of corporate governance in drafting the corporate annual report.

### Topics to be Covered:

- **Introduction to Auditing:** Definition of Audit, Characteristics, Objective, Advantages, Limitation of Audit, Qualification and Qualities of an Auditor, Classification of Audit based on organization structure, Timing, scope and specific objectives.
- **Internal Control System & Internal Audit:** Internal Control,, Definition, objective, advantages, forms, Requisites, and techniques. Internal Check and procedure, distinction between Internal Audit, Internal Check and Internal Control, Scope, objective and Significance of Internal Audit, Types, procedure of Internal Audit.

- **Vouching: Concepts and Importance:** Definition, Vouching and Routine Checking, objectives, Extent and procedure of Vouching, Vouching of Cash Receipt and Cash payment transactions. Verification and Valuation of Assets and Liabilities
- **Company Audit:** Statutory Requirements Governing Company Auditors, Audit of Financial Statements and Audit Report and Audit Liabilities.
- **Corporate Governance:** Overview Issues and Concept, Legal Framework of Corporate Governance, Clause 49 of Corporate Governance code of conduct, OECD principles of Corporate Governance, The companies Act, 2013 key initiatives on corporate governance.

## References for Readings:

- Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Ghatalia, S.V., *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
- Singh, A. K. and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.
- Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
- Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
- Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

Note: Latest edition of the readings will be used

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work	20%

### 32. Communication and Identity

Course Code: CC1104

Credit: 2

L-T-P: 2-0-0

Course Instructor: Dr. Richa Mishra

#### Course Description

This course enables students to explore their personal and professional identities, to create their distinctive presence. It intends to help them gain an understanding of the basic purpose, benefits, and responsibilities of self-presence, and to begin the process of defining their values, strengths, and goals, which also helps them enhancing their professional readiness.

#### Course Learning Outcomes:

The students will be able to:

- Analyse their personal identities, both private and social
- Identify their different values, strengths and areas of professional interest
- Articulate their personal statement and use it to craft an influential pitch
- Express themselves through various communication formats, on different platforms

#### Topics to be Covered:

Module	Topics	
Identifying Self	Factor that shape our identity	The 3 Types of Diversity that shape our identities. Three things: demographic diversity (our gender, race, sexual orientation, and so on), experiential diversity (our affinities, hobbies, and abilities), and cognitive diversity (how we approach problems and think about things).
	Internal confidence or “principle-centred living”	Living a principle-centred life is the key to excelling in all other areas of our living. A principle is based on the fundamental idea that there is learned behavior that governs human effectiveness.
	Personal Statement	Use of story map to create a personal statement.

Persuasive Communication	Steps to build a Personal Identity	Personal Identity through brand building exercise: meaning, importance and how to create and use it; the three Cs of personal branding
	Online presence	Creating an online presence for professional and personal branding through social media.(LinkedIn, Facebook etc.)
	Elevator Pitch, Cover Letter	Elevator Pitch: Meaning and use of an elevator pitch in interview and workplace; techniques to craft and improve their pitch Purpose of a cover letter, types of the cover letter, the structure of a cover letter and tips on the cover letter, to craft their cover letter to be used for placements
	Presence in Group Discussion and Personal Interviews	Practice different types of group discussions, dos and don'ts of group discussions and use of techniques to perform well in GDs

#### References for Readings:

- O'Brien, T. (2019). When your job is your identity, professional failure hurts more. *Harvard Business Review*.
- Anca, C., & Aragón, S. (2018). The 3 types of diversity that shape our identities. *Harvard Business Review*.
- Craig, N., & Snook, S. (2014). From purpose to impact. *Harvard business review*, 92(5), 104-111.
- Detert, J. R. (2018). Cultivating everyday courage. *Harvard Business Review*, 96(6), 128-135.
- Dutta, S. (2010). What's your personal social media strategy? *Harvard business review*, 88(11), 127-30.

Note: Latest edition of the readings will be used

## Assessment Scheme:

Assessment Components	Weightage
Assignments (oral and written)	40%
Class Participation	10%
Presentation	20%
End Term Exam	30%
<b>Total</b>	<b>100%</b>

### 33. Summer Internship Project

Course Code: GN24

Credit: 4

#### Course Description:

The internship provides students with an opportunity to grow professionally, identify personal strengths and weaknesses, apply learned theory to practical situations, and gain an experience of the role, duties, and responsibilities of the work that the student has chosen as a career. Summer internship duration is about 6- 8 weeks commencing in the month of May. The Internship Completion Certificate (from Company) and the organization's Feedback Form are the pre-requisites for completion of the Summer Internship.

#### Course Objective:

The aim of the internship program is to provide the student (future professional) with a comprehensive practical experience in a real setting where they apply their theoretical knowledge in practice.

#### Course Learning Outcomes:

The expected outcomes achieved by the student at the end of the internship:

- Apply theoretical concept in live projects.
- Integrate theoretical knowledge with the application of technical and managerial skills involved in professional environment.
- Closely understand and participate in business operations and decision making process.
- Work under the guidance and support of industry mentors to become industry ready professionals.

#### Assessment Scheme:

Assessment Components	Weightage
Faculty Report Assessment	20 %
Industry Guide Feedback	30%
Presentation (External Examiner)	50%

**34 (a). Fundamentals of Investment**

Course Code: FN15

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Sarita Gupta

**Course Description:**

This is an introductory course on the fundamentals of investments. This course covers topics such as investment scenario and avenues in financial market, risk-return tradeoff, stock valuations, security analysis, portfolio analysis and hedging tools. The intent of the course is to provide students with a basic understanding of various financial investment avenues that how these are issued and traded. This course is designed in such a way to enable the students to understand theory as well as practical implications of security market.

**Course Learning Outcomes:**

Upon completion of the course, students are expected to be able to:

- Differentiate between the major types of investment avenues and choose or advice their mix as per client and self requirements.
- Know the procedure involved in issuing and trading of securities.
- Understand the risk-return relationship of financial securities and to apply the knowledge across various asset categories.
- Calculate and analyze performance of individual security as well as portfolio and take decision to buy, hold or sell securities.
- Understand basics of hedging tools under various risks.

**Topics to be Covered:**

- **Investment Environment:** Concept of investment- definition, objectives & constraints, Investment vs. Speculation / Gambling/ Hedging. Investment process, Security & non-security form of investments.
- **Securities Market:** Capital Market- New Issue Market: Origination, Underwriting and Distribution (how fresh securities are issued).
- **Securities Market:** Stock Exchange- Function, demat, listing, membership, trading and settlement procedure, Rolling settlement, M to M concept, stock market indices, regulation of securities market (How securities are regularly traded).
- **Risk Return Analysis:** Total risk and its factors-concept of systematic and unsystematic risk, Measuring risk of single security, Security returns: measuring historical and ex ante (expected) returns. Trade off between return & risk. Concept of  $R_f$ , Risk premium, CML and SML

- **Portfolio Management:** Concept of diversification, Portfolio analysis- portfolio risk and return-Markowitz risk return optimization, Benefits of diversification, Capital market theory: CAPM, CML-application of the security market line, APT.
- **Approaches to Securities Analysis:** Equity Analysis - Fundamental Analysis (EIC analysis), Technical Analysis, Valuation of equity shares using various models.
- **Financial Derivatives:** Introduction to financial derivatives as hedging tools- Forward, Future, Option & swaps.

## References for Readings:

- Bodie, Z., Kane, A., and Marcus, J.A. (2010) *Investments* (10<sup>th</sup> edition). The McGraw Hill Education.
- Chandra P. (2012). *Investment Analysis and Portfolio Management* (4<sup>th</sup> edition). McGraw Hill Education (India) Pvt. Ltd.
- Geoffrey, A.H., Stanley, B. B. And Somnath, B (2006). *Investment Planning for Financial Professionals*. The McGraw Hill Publications.

Note: Latest edition of the readings will be used

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Assignments, Cases)	20%

## **34 (b). Banking Services and Operations**

Course Code: FN28

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Sarita Gupta

### **Course Description:**

This course is a comprehensive introduction to how banks work. It discusses the role, operations, risks and remedial actions of managing risks of banking sector in the current era of globalization, privatization and liberalization. The financial sector constitutes one of the major components of the service sector and within the financial sector Banking has a significant role to play. There has been a manifold increase in the demand for banking services to cover various commercial and personal risks arising out of increasing complexities of modern life. Resultantly, these in turn have thrown up numerous opportunities as well as challenges for banking companies in India. This course intends to impart real life knowledge about organization, operation and regulation of banking sector in India and expects to increase conceptual and practical learning of students.

### **Course Objectives:**

This course would help students to

- Acquire and exhibit an understanding of banking sector and its role in Indian and global economy.
- Learn about credit creation ability of Commercial banks.
- Attain professional perspective to assess various risks (special focus on credit risks) pertaining to banking and managing them.
- Critically evaluate the operational efficiency of commercial banks operating in India.

### **Course Learning Outcomes:**

After completion of this course, students are expected to be able to:

- Understand and analyze the organizational structure, functioning and working of commercial banks in India.
- Critically evaluate impact of monetary policy of RBI on commercial bank's credit creation ability.
- Assimilate understanding of credit risk control mechanism of Indian commercial banks.
- Critically analyze capital adequacy of Indian banks in relation to global standards.

## Topics to be Covered:

- Introduction to banking business
- Credit creation
- Commercial Banking in India
- E Banking
- Credit risk monitoring, Management and Recovery
- Capital Adequacy (Basel Norms)

## References for Readings:

- Gordon & Natarajan (2008). *Banking Theory, Law and Practice*. Himalaya Publishing House.
- Prasad & Syan (2009). *Bank Lending*. Himalaya Publishing House.
- Vaidyanathan, K. (2013). *Credit Risk Management for Indian Banks*. Sage.
- Srivastava & Nigam (2014). *Management of Indian Financial Institutions*. Himalaya Publishing House.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks)	20%

## Semester VI (Academic Year 2019-20)

## 35. Entrepreneurship Development

Course Code: EP01

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Sheetal Mundra

### Course Description:

Entrepreneurship plays a vital role in industrial development. It is relatively new subject and one of the fastest growing subjects in colleges and universities across the world. It has been identified as one of the major trends shaping business, economy and even society. It has now emerged as profession. That like other profession, it can be developed and fostered through specific educational and training programme is well evidenced by behavioural studies and experiments conducted across the regions. This course is about creating, managing and leading an entrepreneurial organisation. It would enable students to start dreaming big, visualizing and working towards the realization of their dreams. This course will develop entrepreneurial skills among the students and encourage them to start their own.

### Course Objectives:

- To promote entrepreneurship among the student community and to introduce them the traits of entrepreneurs.
- To encourage students to nurture their entrepreneurial traits and think creatively to develop innovative ideas/products for commercial exploitation.
- To develop the skills of students in developing the Value Proposition Canvas and Business Model.
- To provide them understanding about MVP and the tips for preparing their venture pitch deck.
- To aware students about the different sources of funding and support system available for a venture.
- To give insights about refining business model and preparing business plan.

### Course Learning Outcomes:

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

- Describe the role and features of an entrepreneur and appreciate the role of entrepreneurship in the economic development of a nation.
- Identify their own entrepreneurial style.
- Identify problem worth solving through design thinking.
- Identify customer segment and craft Value Proposition Canvas.
- Create business model using Lean Canvas Template.
- Design and validate solution demo and MVP.

- Analyse cost, revenue, key channels and pricing model for the venture.
- Understand funding process and what investor look for.
- Refine business models and expand customer segments.
- Design business plan for the venture.
- Understand the key metrics to measure & track the venture progress.

## Topics to be Covered:

- Overview of Entrepreneur and Entrepreneurship
- Self-Discovery
- Opportunity Discovery
- Identify Customer and Craft Value Proposition
- Business Model
- Validation
- Money (Revenue, Costs, Pricing)
- Marketing and Sales
- Pitching your Venture
- Funding your Venture
- Refining the Business Model and Product/Service
- Business Planning
- Creating a Branding and Channel Strategy
- Measuring Your Progress

## References for Readings:

- Raj Shankar (2014), *Entrepreneurship Theory and Practice*. Noida: Tata McGraw Hill
- Arya Kumar (2015). *Entrepreneurship: Creating and Leading an Entrepreneurial Organisation*. New Delhi: Pearson.
- Poornima M Charantimath (2016). *Entrepreneurship Development Small Business Enterprises*. New Delhi: Pearson.
- Rajeev Roy (2014). *Entrepreneurship*. New Delhi: Oxford University Pr.
- Vasant Desai (2016). *Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House.
- Khanka, S. S. (2018). *Entrepreneurship development*. New Delhi: Sultan Chand and Sons.
- <http://entryindia.com/>
- <https://www.entrepreneur.com/in>
- <https://www.entrepreneur.com/magazine>

Note: Latest edition of the readings will be used

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment (Presentations, Assignments, Activities and Quiz)	40 %
Project	20%
End Term Exams	40%

## 36. Organizational Change

Course Code: HR14

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Upasana Singh

### Course Description:

Organizations are continuously changing – those that do not plan for change and do not manage it strategically fall behind. It is almost certain that every business will be affected by a change initiative and almost certain that every. Change is everybody's responsibility and knowing how to plan for and implement change is a critical skill for every modern manager. This course is about identifying the need for change, assessing change options, planning for change and then implementing and managing change process through to successful outcomes. Important sub-topics we cover include: overcoming resistance to change; diagnosing organizational problems; being a change leader and equipping employees to work in changed environments. The course includes some important theoretical frameworks about change and will include case studies on organizations to help students identify 'real-life' applications of the theory.

### Course Learning Outcomes:

After the successful completion of this course, the students will able to

- Assess what change management is and why it is important in the contemporary business environment.
- Examine different types of change process for different purposes and outcomes.
- Identify and analyse external and internal factors impacting businesses and their need to change.
- Assimilate and assess the evidences of resistance to change posed by the stakeholders of businesses.
- Map, analyse and represent various changes implemented by an organization in its lifecycle for survival.

### Topics to be Covered:

- Business organization- The domain of change
- Concept of change
- Models of Change
- Organizational transformation
- Strategic Management of Change
- Role of change agents and leader
- Implementation of Change
- Organizational resistance to change

- Organizational development

## References for Readings:

- Bhattacharyya, D.K. (2011). *Organizational Change and Development*, 2<sup>nd</sup> ed Oxford University Press, New Delhi.
- Singh, K. (2009). *Organizational Change and Development*, 2<sup>nd</sup> ed. Excel Books, New Delhi.
- Grievies, Jim. (2010). *Organizational Change-Themes & Issues*, Oxford, New York.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Continuous Assessment <ul style="list-style-type: none"> <li>• Assignments - 10%</li> <li>• Project Presentation – 20%</li> <li>• Personal Change Plan-10%</li> </ul>	40%
Curated MOOC course on Managing Change	10%
Mid- term-I Examination	NIL
Mid-term-II Examination	20%
End-term Examination	30%
<b>Total</b>	<b>100%</b>

## 37. GST: Principles and Practices

Course Code: AC21

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Lokanath Mishra

### Course Description:

The objective of the course is to help students understand the law and application of newly introduced Goods and Services Tax in India. The course aims to build upon the concepts covered in GST Law. The course will apply the concepts to facilitate Indirect Tax Planning, and in particular with respect to highlighting on hand experience of calculating, filing of GST in connection to SGST, CGST and IGST.

### Course Objectives:

- Analyze GST issues as they apply to businesses in India.
- Demonstrate knowledge of the fundamental principles of GST law, applicable to a wide variety of different business types in India such as companies, trusts, partnerships and sole proprietors.
- Evaluate and synthesize information and existing knowledge from a number of sources.
- Communicate ideas effectively in informal group discussions
- Demonstrate knowledge of some of the more topical taxation issues affecting businesses in India in today's economy.

### Course Learning Outcomes:

At the end of this course student will be able to

- Acquaint with the Concepts of GST in India and acquaint themselves with its terminology.
- Comprehend the application to GST in various types of business and services.
- Calculate the GST in connection with SGST, CGST and IGST.
- Do GST return file.

### Topics to be Covered:

- Fundamental of GST: Constitution Amendment Act, 2016, What is GST, Advantage, Need, Concept of One nation on tax, Dual GST model, Interstate Vs. Intra State Stock Transfers, GSTN, GST Council, Important Definitions.
- Levy and Collection of GST:
- Time and Value of Supply
- Input Tax Credit
- Registration under GST Law

- Payment of Tax and Return files of GST

## References for Readings:

- Bansal, K.M. (2018). GST and Custom Law. New Delhi, Taxmann Publication.
- Meherotra H.C. and Agarwal V.P. (2019). Goods and Service Tax (G.S.T), 5/e, Agra: Sahitya bhawan Publications
- Ahuja Girish and Gupta Ravi. (2019). Systematic Approach to GST, 4/e, Gurugram: Wolters Kluwer India Pvt Ltd.
- Thoomkuzhy Joseph Thomas, Jacob M. Jaya and Chako, M. Chinnu. (2017). GST The essential of Goods and Service Tax. New Delhi. Himalayan Publishing House.
- Poddar Avinash. (2017). GST: Concepts for Layman. Mumabi: The Write Place, India.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work	20%

## 38. Financial Reporting and Analysis

Course Code: AC16

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Sarita Gupta

### Course Description:

The objective of this course is to familiarize the students the principles and practices of corporate financial reporting in India. This course is structured in such a way that develops an understanding of the financial statements and utility of the financial statement to various stakeholders among students. Students will be able to analyze financial statements for decision making and assess financial performance & position of organizations.

### Course Objectives:

- To familiarize the students with the principles and practices of corporate financial reporting.
- To enable students to prepare the three financial statements of a corporate enterprise – the Statement of Income, the Cash Flow Statement, and the Balance Sheet.
- To account for various important elements in the above financial statements like Earning Per Share, Inventory & Long Lived Assets.
- To be able to interpret the financial statements using comparative, common-size & ratios of a corporate enterprise.
- To identify the accounting shenanigans and be aware about the accounting frauds.

### Course Learning Outcomes:

After completion of this course student would be able to:

- Evaluate the role and significance of corporate financial reporting.
- Verify and ensure the uniformity and consistency in accounting policies & practices in accounting records.
- Collect the information required for preparation of financial statements, organize them and use for decision making.
- Apply various tools in the financial analysis of a business enterprise.

### Topics to be Covered:

- Conceptual Framework for Financial Reporting: Concept, Objective, Characteristics of Accounting Information: Fundamental & Additional. Recognition, Measurement & Disclosure Concepts, Accounting principles & Conventions. Disclosure Overload, Efficient Market Hypothesis and Financial Statements Analysis.

- Inventory Valuation & Income Measurement: Matching inventory cost with revenue, Effect of inventory error, Determining the physical inventory & Inventory costs. Inventory Valuation- LCM principle, Estimating inventory value- Retail inventory & Standard cost method. Financial analysis of inventories. Managing the operating cycle.
- Fixed Assets Valuation: Depreciation, Impairment and Amortization –Accounting treatment of fixed assets, Depreciation methods, Capital & Revenue Expenditure, Depreciation for income tax purpose, Myths about depreciation, Financial analysis of fixed assets.
- Analyzing Shareholder’s Equity: Accounting for share capital, Buyback of shares and Treasury Stock, Bonus Share, Dividends, Statement of Changes in Equity, EPS
- Preparation of Financial Statements: Accounting Equation, Preparation of Corporate Income Statement, Corporate Balance Sheet and Cash Flow Statement
- Financial Statements Analysis Techniques: Multistep, Horizontal and Vertical Income Statement & Balance sheet, Common Sized Analysis, Trend Analysis, Analysis through Ratios: Liquidity, Solvency, Profitability, Efficiency, Market Value ratios, Du Pont Analysis, Analysis & Interpreting Cash Flow Statement.
- Analyzing Financial Statements of Banks: Legal Framework for Financial Statements, Balance Sheet, P&L, The Drivers of a Bank’s Performance: Spread, NII, NIM, ROI, ROA, NPA Management, Capital Adequacy, Basel Accords, Off Balance Sheet Activities
- Emerging Dimensions in Voluntary Financial Reporting: Contemporary Analytical Techniques- Value Reporting, Human Resource Valuation, Value Added Statements, Brand Valuation, Economic Value Added Statements
- Global Financial Reporting: Concept, Objectives of Accounting Standards in Global Context, Differences between IAS, Indian GAAP and US-GAAP, GAAPs and IFRS, Corporate Financial Practices
- Quality of Financial Reporting: Emerging issues, Recent Scandals in Financial Reporting,

## References for Readings:

- Wahlen, Baginski and Bradshaw (2015) *Financial Reporting, Financial Statement Analysis and Valuation: A Strategic Perspective*. The Dryden Press (Nelson).
- Rao, M.P. (2011). *Financial Statement Analysis and Reporting*. PHI Learning Pvt. Ltd. New Delhi.
- Young, D. and Cohen, J. (2013). *Corporate Financial Reporting and Analysis*. Sussex, John Wiley & Sons.
- Financial Accounting – A managerial perspective (6th edition) by R. Narayanaswamy (2014) PHI Learning Private Limited.

- Subramanyam, K.R. and John, J.W. (2014). Financial Statements Analysis. Tata McGraw Hill Publications.
- Gupta, A (2009). "Financial Accounting for Management-An Analytical Perspective." Pearsons Education.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Class Participation and Class Attendance Assignment Report and Presentation Quiz	40%
Mid-term Examination I	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## 39. Critical Thinking for Decisions at Workplace

Course Code: CC1106

Credit: 2

L-T-P: 2-0-0

Course Instructor: Dr. Vijaylashmi

### Course Objective:

In today's world, the idea of right and wrong is being challenged by businesses, use of technology, economic conditions, and norms of societies. The relevance of a well-reasoned decision is crucial. This course intends to make students take better decisions keeping in mind purpose, context, and ethics.

### Course Learning Outcomes:

The students will be able to:

- Apply techniques of Critical Thinking to analyse organisational problems through positive inquiry
- Describe and analyse appropriate problem-solving and ethical decision-making processes
- Choose the most effective and logical decision among multiple alternatives
- Evaluate solutions and anticipate likely risks based on purpose, context and ethics

### Topics to be Covered:

- Decision Making: Definition and Type
- Barriers to Sound Reasoning
- Steps of Decision Making
- Ethics and Decisions
- Importance of purpose and context
- Problem analysis best practices
- Decision Implementation Techniques
- Comparing alternative solutions

### References for Readings:

- Jonah Lehrer, 2009: How we Decide. Houghton Mifflin Harcourt, Boston, New York
- Chip Heath and Dan Heath, 2013. Decisive: How to Make Better Choices in Life and Work. Crown Business, ISBN 0307956393
- John S. Hammond, Howard Raiffa, Ralph L. Keeney, 2002. Smart Choices: A Practical Guide to Making Better Decisions. Crown Business, ISBN 0767908864
- Ramesh K. Arora, Ethics, Integrity and Values in Public Service. New Age International Publishers, New Delhi.

- Bradley H. Dowden, 1993. Logical Reasoning. Wadsworth Publishing Company, Belmont, California, ISBN 0534176887
- Cases and scenario will be shared in the class.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Attendance	10
Class Participation	10
Assignment	30
Presentation	20
Mid-Term Examination	15
Viva	15
Total	100

## 40. Sprints

Course Code: GN40

Credit: 3

L-T-P: 3-0-0

Course Instructor: Dr. Upasana Singh/ Dr. Punam Mishra/ Dr. Lokanath Mishra

### Course Description:

Sprints is an action encapsulated course designed for the students of final semester to refresh and strengthen the learnings congregated from all the completed semesters of their program specially in the area of marketing, human resource and finance. This course adopts the integrated problem oriented approach via the use of cases and simulation. It implies that complex business problems, in the form of cases and simulations require students to understand different dimensions of the problem and come up with holistic solutions. The course will help students to be abreast with trending management issues and at the same time apply the knowledge gained. It will induce students to understand trade-offs in decision making so that they are guided to improve from being a mere graduate to be a skillful workforce.

### Learning Outcomes:

After the successful completion of this course, the students will able to

- Analyze multi-dimensional nature of present day organizations' challenges.
- Assess pitfalls in trying to resolve problems using a multi-functional approach.
- Highlight specific external and internal issues impacting businesses
- Integrate multiple dimensions of management lessons to solve business problems.

### Topics to be Covered:

#### HR:

1. Business organization- Current challenges
2. Talent Management
  - Attracting talent
  - Recruitment and Selection
3. Training and development
4. Compensation and Benefits
5. Performance appraisal
6. Retaining Talent
7. Recent Trends Shaping HR.

#### Marketing:

1. Elements of Marketing Mix
2. Segmentation, Targeting and Positioning
3. Consumer Behavior

4. Product and Brand Management
5. Pricing Decision
6. Marketing Channel Management
7. Integrated Marketing Communication
8. Gaining Competitive Advantage

## Finance:

1. Accounting Cycle
2. Financial Statement Analysis and Interpretation
3. Tools for Financial Decision Making
4. Cost Analysis and Cost Control
5. Financial Arithmetic's
6. Indian Financial System

## Assessment Scheme:

Assessment Components	Weightage
<b>Continuous Assessment</b>	
• Class participation	30
• Assignments	30
• Project Presentation	40
<b>Total</b>	<b>100</b>

**41 (a). Indian Financial System**

Course Code: FN09

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Sarita Gupta

**Course Description:**

The financial system consists of many institutions, instruments, markets & services. Financial institutions range from moneylenders to banks, pension funds, insurance companies, brokerage houses, investment trusts and stock exchanges. Financial instruments ranges from the common –coins, currency notes, mortgages, bonds, stocks to more exotic future and swap of high finance. Markets of these instruments may be organized formally or informally. The Indian financial system is passing through a period of reforms, structural adjustments and consolidation in the wake of economic liberalization. In this process, the financial system will not be widened but also be strategically planned to meet the growing needs of the economy. In view of the overwhelming significance of financial system, it is of indeed need to impart insights into the principles, operational policies and practices of the prominent financial pillars to the management students. This course is expected to give the students an opportunity to apply their knowledge of financial system to the practical world of financial institutions and services.

**Course Learning Outcomes:**

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

1. Evaluate role and significance of financial system in economic development.
2. Critically analyze capital adequacy of Indian commercial banks in relation to global standards.
3. Practically understand the mechanism of new issue market and stock exchange.
4. Assimilate practical aspects of foreign exchange operations.
5. Learn and utilize knowledge of operating mechanism of several financial services in diverse decision making areas.

**Topics to be Covered:**

- **The Financial System: An Introduction:** Components of formal financial system, functions of a financial system, key elements of well-functioning financial system, Nature and role of financial institutions and markets, Savings & Investment, Financial system and economic growth, Reforms in Indian Financial System.
- **Financial Institutions:** Banking Institutions: Functions, Capital Adequacy, NPA, ALM, Banking Sector Reforms; Non- Banking Financial Institutions: Types, Growth, Regulation & Supervision

- **Financial Markets & Instruments:** Money Markets: Introduction, objective, functions, Money market instruments, Treasury bills, Commercial paper, Commercial bills, Certificate of deposits, Call/Notice money and tools for managing liquidity in the money market. Capital Market: Introduction, Objective, Functions, History of Indian Capital market, Capital market scams. New Issue Market/Primary Market: Free pricing regime, Book building mechanism, Green shoe options, On-Line IPOs, Primary Issues, Public Issues mechanism: Origination, Underwriting and Distribution.
- **Secondary Market:** Introduction, Functions, Organization, membership and management of stock exchanges, Listing of securities, Risk management, Trading arrangements, Dematerialization, Rolling settlements, Stock Market Index, Stock Exchanges, BSE, NSE, OTCEI, Regional stock exchange.
- **Foreign Exchange Market:** Foreign Exchange, Exchange Rate, Foreign Exchange Account-Nostro & Vostro, Measures for widening and deepening Forex Market in India, Exchange Control, Exchange Rate Management, ADR, GDR, FDI & FII.
- **Financial Services:** Concept, Fee Based & Fund Based, Merchant Banking, Depositories & Custodian, Credit Rating, Insurance, Factoring & Forfeiting, Venture Capital.

## References for Readings:

- Pathak, B.V. (2011). The Indian Financial System. Third Edition. Pearsons India.
- Desai, V. (2001). The Indian Financial System and Development. Fourth Edition. Himalaya Publishing House.
- Khan, M.Y. (2016). Indian Financial System. Ninth Edition. MC Graw Hill Education.
- Gordon & Natarajan (2012). Financial Markets and Services. Seventh Revised Edition. Himalaya Publishing House.
- Sasidharan, K. & Mathews, A.K. (2008). Financial Services & System. Tata Mcgraw-Hill Publishing Company Limited.

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Percentage
Class Participation and Class Attendance	20%
Assignment Report and Presentation	
Quiz	
Mid-term Examination I	20%
Mid-term Examination II	20%
End-term Examination	40%
<b>Total</b>	<b>100%</b>

## 41 (b). Financial Derivatives

Course Code: FN29

Credit: 4

L-T-P: 4-0-0

Course Instructor: Dr. Lokanath Mishra

### Course Description:

The phenomenal growth in the global markets for exchange-traded Options and Futures contracts on financial assets (foreign exchange, fixed income and equity securities, and stock indices) and on commodities has been accompanied by the growth in Over-the-Counter markets for swaps, related options, and other structured products. The exchange-traded products are traded by individuals and institutional investors, but the structured products are tailored to institutions. These derivative securities are used to meet a variety of objectives. The course defines the main kind of derivatives, shows how they are used to achieve various hedging and speculating objectives, introduces a framework for pricing derivatives, and studies several applications of derivative-pricing techniques outside derivative markets.

### Course Objectives:

- To Understand the students about the concept of Derivatives and its types
- To acquaint the knowledge of Options and Futures and
- To know about Hedging and the development position of Derivatives in India.

### Course Learning Outcomes:

- Acquaint with the various types of financial derivatives like forward, futures, options, Swaps, convertible, warrants, etc.
- Know about the mechanism of devising a hedging strategy, which includes (a) deciding on the futures contract, (b) which futures contract and (C) which contract month.
- Demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice.
- Demonstrate an understanding of pricing forwards, futures and options contracts

### Topics to be Covered:

- Unit – I Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Forward Market: Pricing and Trading Mechanism – Forward Contract concept – Features of Forward Contract – Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

- Unit – II Options and Swaps – Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.
- Unit – III Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism - Specification of 2 the Future Contract – Clearing House – Operation of Margins – Settlement – Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.
- Unit – IV Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio Management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

## References for Readings:

- Gupta S.L., *Financial Derivatives Theory, Concepts and Problems* PHI, Delhi
- Kumar S.S.S. *Financial Derivatives*, PHI, New Delhi
- Chance, Don M: *Derivatives and Risk Management Basics*, Cengage Learning, Delhi.
- Stulz M. Rene, *Risk Management & Derivatives*, Cengage Learning, New Delhi

Note: Latest edition of the readings will be used.

## Assessment Scheme:

Assessment Components	Weightage
Mid Term I	20%
Mid Term II	20%
End Term	40%
Continuous Evaluation (Internal Marks) Assignment, Case Study, Project Work	20%