



**AMITY UNIVERSITY**  
RAJASTHAN

# **AMITY BUSINESS SCHOOL**

**Bachelor of Commerce (Hons.)**

**Programme Code: BCH**

**Duration - 3 Years Full Time**

**Programme Structure  
&  
Curriculum & Evaluation**

**Choice Based Credit System (CBCS)**

**2020**

*Certified that the program structure and syllabus provided in this document are approved by Academic Council of Amity University Rajasthan, Jaipur for B.Com (H), Batch 2020-23*



## PREAMBLE

Amity University aims to achieve academic excellence by providing multi-faceted education to students and encourage them to reach the pinnacle of success. The University has designed a system that would provide rigorous academic programme with necessary skills to enable them to excel in their careers. This booklet contains the Programme Structure, the Detailed Curriculum and the Scheme of Evaluation. The Programme Structure includes the courses (Core courses (CC), Value Added Courses (VA), Domain Elective (DE) Open Elective (OE)), arranged semester wise. The importance of each course is defined in terms of credits attached to it. The credit units attached to each course has been further defined in terms of contact hours i.e. Lecture Hours (L), Tutorial Hours (T), Practical Hours (P). Towards earning credits in terms of contact hours, 1 Lecture and 1 Tutorial per week are rated as 1 credit each and 2 Practical hours per week are rated as 1 credit. Thus, for example, an L-T-P structure of 3-0-0 will have 3 credits, 3-1-0 will have 4 credits, and 3-1-2 will have 5 credits. The Curriculum and Scheme of Evaluation of each course includes the course objectives, course contents, scheme of Evaluation and the list of text and references. The scheme of Evaluation explains the Weightage given to Continuous Assessment (CA), Attendance (A), Class Test(CT) and End Semester Evaluation(EE). The details of continuous assessment for each subject are given in their respective course profile only. The different codes used for the components of continuous assessment are as follows:

| <u>Components</u>                       | <u>Codes</u> |
|---|--------------|
| Case Discussion/ Presentation/ Analysis | C            |
| Home Assignment                         | H            |
| Project                                 | P            |
| Seminar                                 | S            |
| Viva                                    | V            |
| Quiz                                    | Q            |
| Class Test                              | CT           |
| Attendance                              | A            |
| End Semester Evaluation                 | EE           |

Total credit requirements are 171 credits within six semesters in 3 years for the award of B.Com. (H) Degree from AUR. The details of each semester are as follows:

| Years | Semester | No. of Total credit per semester | Cumulative Credits |
|-------|----------|----------------------------------|--------------------|
| 1     | I        | 26                               | 26                 |
|       | II       | 28                               | 54                 |
| 2     | III      | 30                               | 84                 |
|       | IV       | 33                               | 117                |
| 3     | V        | 32                               | 149                |
|       | VI       | 22                               | 171                |

It is hoped that it will help the students' study in a planned and a structured manner and promote effective learning. Wishing you an intellectually stimulating stay at Amity University!



## AMITY BUSINESS SCHOOL (ABS)

Program Name: Bachelor of Commerce (Hons.)

### FIRST SEMESTER

| Course Code | Course Title   | Category | Lectures (L)<br>Hours per<br>week | Tutorial (T)<br>Hours per<br>week | Practical<br>(P)/Field Work<br>(FW) Hours | Total Credits |
|-------------|--|----------|-----------------------------------|-----------------------------------|---|---------------|
| BCH181      | Business Organization & Management /( <b>AB-F1</b> ) | CC       | 3                                 | 1                                 | 0   | 4             |
| BCH182      | Corporate & Business Laws / ( <b>LW-F4</b> )         | CC       | 3                                 | 1                                 | 0   | 4             |
| BCH180      | Financial Accounting - I /( <b>FA-F3</b> )           | CC       | 2                                 | 1                                 | 0   | 3             |
| BCH103      | Microeconomic Theory & Applications - I              | CC       | 2                                 | 1                                 | 0   | 3             |
| BCH120      | Business Mathematics                                 | CC       | 2                                 | 1                                 | 0   | 3             |
| BCH131      | Fundamentals of Computer Applications in Business    | CC       | 2                                 | 0                                 | 2   | 3             |
| AND001      | ANANDAM-I  | CC       | 0                                 | 0                                 | 0   | 2             |
| BCS101      | English  | VA       | 1                                 | -                                 | -   | 1             |
| BSS103      | Behavioral Science - I                               | VA       | 1                                 | -                                 | -   | 1             |
|             | Foreign Language - I                                 | VA       | 2                                 | -                                 | -   | 2             |
| FLN101      | French   |          |                                   |                                   |   |               |
| FLG101      | German   |          |                                   |                                   |   |               |
| FLS101      | Spanish  |          |                                   |                                   |   |               |
| FLC101      | Chinese  |          |                                   |                                   |   |               |
|             | <b>TOTAL</b>   |          |                                   |                                   |   | <b>26</b>     |



## AMITY BUSINESS SCHOOL (ABS)

Program Name: Bachelor of Commerce (Hons.)

### SECOND SEMESTER

| Course Code | Course Title  | Category | Lectures (L) Hours per week | Tutorial (T) Hours per week | Practical (P)/Field Work (FW) Hours | Total Credits |
|-------------|---|----------|-----------------------------|-----------------------------|-------------------------------------|---------------|
| BCH282      | Auditing & Assurance / (AA-F8)                                      | CC       | 3                           | 1                           | 0                                   | 4             |
| BCH280      | Financial Accounting - II / (FA-F3)                                 | CC       | 2                           | 1                           | 0                                   | 3             |
| BCH281      | Income Tax Law & Practice / (TX-F6)                                 | CC       | 2                           | 1                           | 0                                   | 3             |
| BCH202      | Microeconomic Theory & Applications - II                            | CC       | 2                           | 1                           | 0                                   | 3             |
| BCH224      | Business Research Methods   | CC       | 2                           | 1                           | 0                                   | 3             |
| BCH210      | Statistical Methods in Research                                     | CC       | 2                           | 1                           | 0                                   | 3             |
| AND002      | ANANDAM-II  | CC       | 0                           | 0                           | 0                                   | 2             |
|             | <b>Open Elective/ Minor Track -I</b>                                | OE       | 3                           | 0                           | 0                                   | 3             |
| BCS201      | English   | VA       | 1                           | 0                           | 0                                   | 1             |
| BSS203      | Behavioural Science - II<br>(Problem Solving and Creative Thinking) | VA       | 1                           | 0                           | 0                                   | 1             |
|             | Foreign Language - II   | VA       | 2                           | 0                           | 0                                   | 2             |
| FLC201      | French  |          |                             |                             |                                     |               |
| FLG201      | German  |          |                             |                             |                                     |               |
| FLS201      | Spanish   |          |                             |                             |                                     |               |
| FLC201      | Chinese   |          |                             |                             |                                     |               |
|             | <b>TOTAL</b>  |          |                             |                             |                                     | <b>28</b>     |



## AMITY BUSINESS SCHOOL (ABS)

Program Name: Bachelor of Commerce (Hons.)

### THIRD SEMESTER

| Course Code | Course Title                               | Category | Lectures (L) Hours per week | Tutorial (T) Hours per week | Practical (P)/Field Work (FW) Hours | Total Credits |
|-------------|--|----------|-----------------------------|-----------------------------|-------------------------------------|---------------|
| BCH381      | Financial Management / (FM-F9)             | CC       | 4                           | 0                           | 0                                   | 4             |
| BCH382      | Financial Reporting-I / (FR-F7)            | CC       | 3                           | 1                           | 0                                   | 4             |
| BCH380      | Cost & Management Accounting - I / (MA-F2) | CC       | 2                           | 1                           | 0                                   | 3             |
| BCH384      | Indirect Taxes & Amendments /(TX-F6)       | CC       | 2                           | 1                           | 0                                   | 3             |
| BCH362      | Macro Economics Analysis-I                 | CC       | 2                           | 1                           | 0                                   | 3             |
| EVS001      | Environmental Studies                      | CC       | 4                           | 0                           | 0                                   | 4             |
| AND003      | ANANDAM-III                                | CC       | 0                           | 0                           | 0                                   | 2             |
|             | <b>Open Elective/ Minor Track-II</b>       | OE       | 2                           | 0                           | 1                                   | 3             |
| BCS301      | Business Communication - I                 | VA       | 1                           | 0                           | 0                                   | 1             |
| BSS303      | Behavioral Science - III                   | VA       | 1                           | 0                           | 0                                   | 1             |
|             | Foreign Language - III                     | VA       | 2                           | 0                           | 0                                   | 2             |
| FLN301      | French                                     |          |                             |                             |                                     |               |
| FLG301      | German                                     |          |                             |                             |                                     |               |
| FLS301      | Spanish                                    |          |                             |                             |                                     |               |
| FLC301      | Chinese                                    |          |                             |                             |                                     |               |
|             | <b>TOTAL</b>                               |          |                             |                             |                                     | <b>30</b>     |



## AMITY BUSINESS SCHOOL (ABS)

Program Name: Bachelor of Commerce (Hons.)

### FOURTH SEMESTER

| Course Code | Course Title  | Category | Lectures (L)<br>Hours per<br>week | Tutorial (T)<br>Hours per<br>week | Practical<br>(P)/Field Work<br>(FW) Hours | Total Credits |
|-------------|---|----------|-----------------------------------|-----------------------------------|---|---------------|
| BCH481      | Financial Reporting-II / <b>(FR-F7)</b>                     | CC       | 3                                 | 1                                 | 0   | 4             |
| BCH482      | Strategic Business Leader I / <b>(SBL-I)</b>                | CC       | 3                                 | 1                                 | 0   | 4             |
| BCH483      | Strategic Business Reporting- I /<br><b>(SBR-I)</b>         | CC       | 3                                 | 1                                 | 0   | 4             |
| BCH480      | Cost & Management Accounting - II /<br><b>(PM-F5)</b>       | CC       | 2                                 | 1                                 | 0   | 3             |
| BCH451      | Macro Economics Analysis - II                               | CC       | 2                                 | 1                                 | 0   | 3             |
| BCH 421     | Data Analytics  | CC       | 2                                 | 1                                 | 0   | 3             |
| BCH422      | Industry & Company Analysis                                 | CC       | 2                                 | 1                                 | 0   | 3             |
| AND004      | ANANDAM-IV  | CC       | 0                                 | 0                                 | 0   | 2             |
|             | <b>Open Elective/ Minor Track -III</b>                      | OE       | 2                                 | 1                                 | 0   | 3             |
| BCS401      | Business Communication - II                                 | VA       | 1                                 | 0                                 | 0   | 1             |
| BSS403      | Behavioral Science-IV (Group<br>Dynamics and Team Building) | VA       | 1                                 | 0                                 | 0   | 1             |
|             | Foreign Language - IV                                       | VA       | 2                                 | 0                                 | 0   | 2             |
| FLC401      | French  |          |                                   |                                   |   |               |
| FLG401      | German  |          |                                   |                                   |   |               |
| FLS401      | Spanish   |          |                                   |                                   |   |               |
| FLC401      | Chinese   |          |                                   |                                   |   |               |
|             | <b>TOTAL</b>  |          |                                   |                                   |   | <b>33</b>     |



# AMITY BUSINESS SCHOOL (ABS)

**Program Name: Bachelor of Commerce (Hons.)**

## FIFTH SEMESTER

| Course Code  | Course Title   | Category | Lectures (L) Hours per week | Tutorial (T) Hours per week | Practical (P)/Field Work (FW) Hours per week | Total Credits |
|--|--|----------|-----------------------------|-----------------------------|--|---------------|
| BCH582   | Strategic Business Leader II <b>(SBL-II)</b>         | CC       | 3                           | 1                           | 0  | 4             |
| BCH583   | Strategic Business Reporting- II <b>(SBR-II)</b>     | CC       | 3                           | 1                           | 0  | 4             |
| BCH 550  | Summer Internship                                    | CC       | 0                           | 0                           | 0  | 3             |
| AND005   | ANANDAM-V  | CC       | 0                           | 0                           | 0  | 2             |
| <b>Domain Elective V: Choose any 4 courses from the following:</b>                                 |  |          |                             |                             |  |               |
| BCH570   | Corporate Accounting                                 | DE       | 2                           | 1                           | 0  | 3             |
| BCH 505  | Fundamentals of Investment                           | DE       | 2                           | 1                           | 0  | 3             |
| BCH 506  | Financial Markets, Institutions & Financial Services | DE       | 2                           | 1                           | 0  | 3             |
| BCH592   | Personal Finance Management                          | DE       | 2                           | 1                           | 0  | 3             |
| BCH 595  | Financial Statement Analysis                         | DE       | 2                           | 1                           | 0  | 3             |
| BCH 516  | Corporate Tax Planning                               | DE       | 2                           | 1                           | 0  | 3             |
| BCH 509  | International Business                               | DE       | 2                           | 1                           | 0  | 3             |
| BCH 518  | Business Data Processing                             | DE       | 2                           | 1                           | 0  | 3             |
| BCH 590  | Marketing Management                                 | DE       | 2                           | 1                           | 0  | 3             |
| BCH 512  | Human Resource Management                            | DE       | 2                           | 1                           | 0  | 3             |
| BCH 514  | Industrial Relations & Labor Laws                    | DE       | 2                           | 1                           | 0  | 3             |
| <b>Domain Elective VI (ONLY FOR THE STUDENT WHO OPTED FOR ACCA): Choose any 2 courses from the</b> |  |          |                             |                             |  |               |
| BCH 584  | Advanced Financial Management-I <b>(AFM-I)</b>       | DE       | 5                           | 1                           | 0  | 6             |
| BCH 585  | Advanced Performance Management- <b>(APM-I)</b>      | DE       | 5                           | 1                           | 0  | 6             |
| BCH 586  | Advanced Audit and Assurance- I <b>(AAA-I)</b>       | DE       | 5                           | 1                           | 0  | 6             |
|  | <b>Open Elective/ Minor Track -IV</b>                | OE       |                             |                             |  | 3             |
| BCS501   | Business Communication - III                         | VA       | 1                           | 0                           | 0  | 1             |
| BSS503   | Behavioral Science - V                               | VA       | 1                           | 0                           | 0  | 1             |
|  | Foreign Language - V                                 | VA       | 2                           | 0                           | 0  | 2             |
| FLF501   | French   |          |                             |                             |  |               |
| FLG501   | German   |          |                             |                             |  |               |
| FLS501   | Spanish  |          |                             |                             |  |               |
| FLC501   | Chinese  |          |                             |                             |  |               |
|  | <b>TOTAL</b>   |          |                             |                             |  | <b>32</b>     |



**AMITY UNIVERSITY**  
RAJASTHAN

# AMITY BUSINESS SCHOOL (ABS)

**Program Name: Bachelor of Commerce (Hons.)**

## SIXTH SEMESTER

| Course Code   | Course Title  | Category | Lectures (L)<br>Hours per week | Tutorial (T)<br>Hours per week | Practical (P)/Field Work (FW) Hours | Total Credits |
|---|---|----------|--------------------------------|--------------------------------|-------------------------------------|---------------|
| BCH682  | Strategic Business Leader III / <b>(SBL-III)</b>    | CC       | 3                              | 1                              | 0                                   | 4             |
| BCH679  | Indian Economy                                      | CC       | 2                              | 1                              | 0                                   | 3             |
| BCH655  | Dissertation  | CC       | 0                              | 0                              | 0                                   | 3             |
| <b>Domain Elective VI: Choose any 4 courses from the following:</b>   |   |          |                                |                                |                                     |               |
| BCH671  | Entrepreneurship Development                        | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH672  | Spreadsheet Modelling in Business                   | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH661  | Regulation of Domestic and Foreign Exchange Markets | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH662  | Venture Planning                                    | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH663  | Banking and Insurance                               | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH673  | E-Commerce & its Applications                       | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH611  | Advertising & Personal Selling                      | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH612  | Service Marketing                                   | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH674  | Ethics & Governance                                 | DE       | 2                              | 1                              | 0                                   | 3             |
| BCH614  | Compensation Management                             | DE       | 2                              | 1                              | 0                                   | 3             |
| <b>Domain Elective VI (ONLY FOR THE STUDENT WHO OPTED FOR ACCA): Choose any 2 courses from the following:</b> |   |          |                                |                                |                                     |               |
| BCH684  | Advanced Financial Management-II <b>(AFM-II)</b>    | DE       | 5                              | 1                              | 0                                   | 6             |
| BCH685  | Advanced Performance Management- II <b>(APM-II)</b> | DE       | 5                              | 1                              | 0                                   | 6             |
| BCH686  | Advanced Audit and Assurance- II <b>(AAA-II)</b>    | DE       | 5                              | 1                              | 0                                   | 6             |
|   | <b>TOTAL</b>  |          |                                |                                |                                     | <b>22</b>     |





## AMITY BUSINESS SCHOOL (ABS)

**Program Name: Bachelor of Commerce (Hons.)**

### DETAILS OF ACCA PAPERS

| <b>Exams</b> | <b>ACCA Papers ( Incorporated with Syllabus)</b> | <b>Semester</b> |
|--------------|--|-----------------|
| Exempted     | F1 (Accountant in Business)                      | I               |
| Exempted     | F2 (Management Accounting)                       | III             |
| Exempted     | F3 (Financial Accounting)                        | I & II          |
| Exempted     | F4 (Corporate and Business Law)                  | I               |
| Exempted     | F5 (Performance Management)                      | IV              |
| Exempted     | F6 (Taxation)                                    | II & III        |
| Exam         | F7 (Financial Reporting)                         | III & IV        |
| Exam         | F8 (Audit and Assurance)                         | II              |
| Exam         | F9 (Financial Management)                        | III             |
| Exam         | Strategic Business Leader (SBL)                  | VI, V & VI      |
| Exam         | Strategic Business Reporting (SBR)               | VI & V          |
| Exam         | Advanced Financial Management                    | V & VI          |
| Exam         | Advanced Performance Management                  | V & VI          |
| Exam         | Advanced Audit and Assurance                     | V & VI          |

**Course Objective:**

The course underpins the way different types of organisations are managed. The students will be able to understand the business and its environment. This course also introduces the students to the framework of ethics and governance and the influence they create on a business organisation.

**Learning outcomes:**

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

- Understand the types of business & the way they are structured
- Understand the role of corporate governance
- Understand the impact of external environment on the organisation

**Course Contents:****Module I: The Business Organization, its Stakeholders and External Environment**

The purpose and types of business organization -Stakeholders in business organizations - Political and legal factors affecting business -Macroeconomic factors -Micro economic factors -Social and demographic factors -Technological factors -Environmental factors - Competitive factors

**Module II: Business Organizational Structure, Functions and Governance**

The formal and informal business organization- Business organizational structure and design-Organizational culture in business -Committees in business organizations - Governance and social responsibility in business

**Module III: Accounting and Reporting Systems, Compliance, Control, Technology and Security**

The relationship between accounting and other business functions -Accounting and finance functions within business organizations -Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business -Financial systems, procedures and related IT applications -Internal controls, authorization, security of data and compliance within business -Fraud and fraudulent behavior and their prevention in business, including money laundering. -The impact of Financial Technology (Fintech) on accounting systems

**Module IV: Leading & Managing Individuals, Teams and Personal Effectiveness & Communication**

Leadership, management and supervision -Recruitment and selection of employees - Individual and group behavior in business organizations -Team formation, development and management -Motivating individuals and groups -Learning and training at work - Review and appraisal of individual performance- The application and impact of Financial Technology (FinTech) in accountancy and audit -Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral - Communicating in business

**Module V: Professional Ethics in Accounting and Business**

Fundamental principles of ethical behavior -The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics- Ethical conflicts and dilemmas

**Evaluation Scheme:**

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

**Text & References:**

- **Kaplan Publishing, ACCA Accountant in Business (AB)**
- Jain, V. (2000). Theory of Management, 3<sup>rd</sup> Ed, International Book House.
- Robbins, S. P., & Judge, T. A. (2013). Organizational Behaviour, 15<sup>th</sup> Ed, Pearson
- Robbins, S. P. (2002). Organizational Behaviour: Concepts, Controversies, Applications, Prentice Hall

# CORPORATE AND BUSINESS LAWS – I / (LW-F4)

Course Code: BCH182  
C:04

L:3, T:1, P/FW:0

## Course Objective:

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law and to demonstrate the relationship between law and economic activity by developing in the student an awareness of legal principles involved in economic relationships and business transactions and to develop in the student an understanding of the free enterprise system and the legal safeguards of the same.

## Course Contents:

### Module I:

Meaning and Scope of business law; Sources of Indian Business Law- Indian contract act (Definition - types of contract - essentials; Void Agreement and voidable agreement and its consequences; Discharge of a contract; Remedies for breach of contract; Special Contract-Contingent contract, quasi contract, Contract of indemnity and guarantee, Contract of bailment and pledge, law of agency).sale of goods Act, Partnership Act, Limited Liability Partnership Act, Company Act, Negotiable Act.

### Module II:

Contract of sale, meaning and difference between sale and agreement to sell, Condition and warranties, Caveat Emptor, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller - meaning and rights of an unpaid seller against the goods and the buyer, Auction Sale, Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable instruments, dishonor of cheque and remedies, Brief of Partnership Act, Limited Liability Partnership Act,

### Module III:

A brief history of Indian Companies Act: Corporations and legal personality, Identify the essential elements of Company Law, Lifting of Corporate veil, Nature, Advantages and Disadvantages of company, The formation and constitution of a company, Kinds of Companies, Memorandum and Articles of Association, Prospectus, Share, Share Capital, Allotment (Law relating to formation Issue, allotment, forfeiture and transfer of shares), Membership, Directors.

### Module IV:

Additional director, Meetings, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Secretarial Practice, Winding up of Company, Voluntary Winding up of Company, Criminal Liability, Corporate fraudulent and criminal behavior, Fraudulent and criminal behavior, Tribunals

## Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

## Text & References:

- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
- Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
- Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
- Chadha P R Business Law, Galgotia Publishing Company, New Delhi
- Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
- Bare Act of negotiable Instrument Act.

# FINANCIAL ACCOUNTING – I / (FA-I F3)

Course Code: BCH180

L:2, T:1, P/FW:0 C:03

## Course Objective:

This course aims at equipping the students with the basic principles of financial accounting for different types of organisations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

Learning outcomes:

- Understand the purpose of financial accounting
- Comprehend the qualitative characteristics of financial statements
- Exhibit the use of double entry system in recording transaction
- Preparation of financial statements and the interpretation thereof

## Course Contents:

### Module I: Purpose of Financial Accounting

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

### Module II: Qualitative Characteristics of Financial Statements

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understand ability and timeliness

### Module III: Accounting Records & Double Entry Accounting System

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

### Module IV: Recording Transactions

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

### Module V: Trial Balance, Financial Statements

Statements of profit or loss and other comprehensive income, Balance sheet – events after reporting period --Describe the principle of the equity method of accounting for Associate entities

## Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

## Text & References:

- **Kaplan Publishing, ACCA Financial Accounting (FA)**
- Banerjee, B. K. (2010). Financial Accounting: Concepts, Analyses, Methods and Uses. PHI Learning
- Hanif, M. (2013). Financial Accounting. McGraw Hill Education
- Maheshwari, S. K. (2013). An Introduction to Accountancy. Vikas Publication.
- Ssehgal, D. (2012). Financial Accounting. Taxmann.

- Tulsian, P. C. (2013). Financial Accounting. Pearson Education.
- Rajasekaran, R. L. (2012). Financial Accounting. Pearson Publication.

## MICROECONOMIC THEORY AND APPLICATIONS - I

Course Code: BCH103

L:2, T:1, P/FW:0 C:03

### Course Objective:

The objective of this paper is to make the student to understand how the business organizations work by applying economic principles in their business management. The course will attempt to relate theory to practice and try to instill in students the ability to apply basic microeconomic concepts to the understanding of everyday phenomena.

### Course Contents:

#### Module I

Nature and scope of economics, Difference between micro and macroeconomics, Demand Analysis: law of demand, type of demand, Determinants of demand, Movement and shift in demand. Elasticity of demand: concept, type (price elasticity, Income elasticity & cross elasticity), Measurement of elasticity of demand, determining factors. Application of the concept of elasticity of demand in business decision making

#### Module II:

Consumer Behaviour: Cardinal approach-the law of diminishing marginal utility and equi-marginal utility, Ordinal Approach- indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions), price consumption curve, income consumption curve and Engel curve, price effect, Income effect and substitution effect, Analysis of Giffen goods and Inferior goods, Consumer surplus, Derivation of demand curve from Indifference curve, Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference theory

#### Module III:

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions, returns to scale. Isoquants, marginal rate of technical substitution,

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production, economies and diseconomies of scale and the shape of the long run and short run average cost, average variable cost and marginal cost and fixed cost. Supply: Law of supply, determinants. Concept of revenue: Total, Average and Marginal revenue.

### Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

### Text & References:

- Koutsoyiannis, A. (2005). Modern Microeconomics, 2<sup>nd</sup> Ed, Macmillan Press LTD  
 Pindyck, R, and Rubinfeld, D. (2001). Microeconomics, 7<sup>th</sup> Ed, Prentice Hall.  
 Ahuja, H.L. (2006). Modern Microeconomics: Theory and Application, 14<sup>th</sup> Ed, S. Chand Publication.  
 Parkin, M. (2008). Microeconomics, 8<sup>th</sup> Ed, Pearson International.  
 Baumol, William J. (2010). Economic Theory and Operations Analysis, 4<sup>th</sup> Ed, Prentice Hall & PHI Learning  
 Varian, H.R. (2009). Intermediate Microeconomics: A Modern Approach, 9<sup>th</sup> Ed, Affiliated East-West Press

## BUSINESS MATHEMATICS

Course Code: BCH120

L:2, T:1, P/FW:0 C:03

### Course Objective:

To familiarize the students with basic mathematical tools and the application of the same to business and economic situations

### Course Contents:

#### Module I: Set Theory

Set, Subset, Types of Sets Operations on sets Venn Diagram, Demorgan's Laws, Applications of Set theory, Laws of indices.

#### Module II: Compound Interest and Annuities

Certain different types of interest rates; Concept of present value and amount of a sum; Types of annuities; Present Value and amount of an annuity, including the case of continuous compounding; valuation of simple loans and debentures; problems relating Sinking Funds.

#### Module III: Matrices and Determinants

Definition of a matrix; Types of matrices; Algebra of matrices; properties of determinants; calculation of values of Determinants upto third order; Adjoint of a matrix, Finding inverse of a matrix; Rank of a matrix, Solution of system of linear equations by Cramer's Rule and Matrix Inverse Method (including not more than three variables).

#### Module IV: Differentiation

Definition; Derivative using first Principle; Method of Differentiation of sum, difference, product and Quotient of two functions; Derivative if compositive, inverse, exponential, Logarithmic, parametric and Implicit functions; second order derivative. Maxima and minima

#### Module V: Integration

Integration as anti-derivative process; Standard forms; Method of Integration by substitution, by parts and by use of partial fractions. Definite integral and their properties; Finding areas in simple cases; Determination of Cost, revenue and demand function; Consumer's surplus and Producer's surplus.

### Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

### Text & References:

- Soni R.S. (1996). Business Mathematics, Pitamber Publishing House
- Sancheti D.C, & Kapoor, V.K, (2011). Business mathematics, 11<sup>th</sup> Ed, Sultan Chand & Sons
- Sharma R.D, (2010), Mathematics, Vol 1, Dhanpat Rai Publications.

# FUNDAMENTALS OF COMPUTER IN BUSINESS

Course Code: BCH 131  
P/FW:0 C:03

L:2, T:01,

## Course Objective:

To provide computer skills and knowledge for commerce students, and to make them complacent with the use of new tools of IT

## Course Contents:

### Module I

General features of a Computer. Generation of computers, Personal Computer, Workstation, Mainframe Computer and super Computers, Computer applications - data processing, information processing, commercial, office automation, industry and engineering, healthcare, education, graphics and multimedia

### Module II

Computer organization; Central processing module, Computer memory- primary memory and secondary memory, Secondary storage devices - magnetic and optical media, Input and output modules; Introduction to E-Commerce, Role of IT in Business

### Module III

Computer hardware and software; Machine language and high level language, Computer program; Computer virus, Antivirus and Computer security, Internet, Intranet and Extranet, Computer arithmetic, Binary, octal and hexadecimal number systems, Algorithm and flowcharts, Introduction to database and its applications,

### Module IV

Introduction to MS Office - MS-Word: Editing a Document - Move and Copy text - Formatting text and paragraph - Finding and Replacing text and spelling checking - Using tabs, Tables, and other features, Enhancing document - using mail merge and other features; MS-Excel: Introduction to Worksheet- Getting started with excel - Editing Cells and using commands and functions - Moving And Coping, Inserting and Deleting Rows and Columns - Getting help and formatting a worksheet - Printing the worksheet - Creating Charts - using formulae and functions in excel; MS-PowerPoint: Introduction to Power Point Presentation.

### Module V

Information System (IS) - Concept, need and characteristics of IS - data, information and data life cycle - factors important in planning process, systems approach to management, IS, decision support systems - Steps in system analysis, design and implementation of problems. Introduction to MIS, DSS, EIS,OSS-TPS,PCS and OAS.

## Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

## Text & References:

- Saxena, S., & Chopra, P. (2009). Computer Application in Management, 2<sup>nd</sup> Ed, Vikas publishing House
- Shrivastava, C. (2009) Fundamentals of Information Technology, 3<sup>rd</sup> Ed, Kalyani Publishers

# ENGLISH

Course Code: BCS101

L:1, T:0, P/FW:0 C:01

## Course Objective:

The course is intended to give a foundation of English Language. The literary texts are indented to help students to inculcate creative & aesthetic sensitivity and critical faculty through comprehension, appreciation and analysis of the prescribed literary texts. It will also help them to respond form different perspectives.

### *Course Contents:*

Module I: Vocabulary; Use of Dictionary Use of Words: Diminutives, Homonyms & Homophones

Module II: Essentials of Grammar - I  
Articles, Parts of Speech, Tenses

Module III: Essentials of Grammar - II  
Sentence Structure, Subject -Verb agreement, Punctuation

Module IV: Communication  
The process and importance; Principles & benefits of Effective Communication

Module V: Spoken English Communication  
Speech Drills , Pronunciation and accent, Stress and Intonation

Module VI: Communication Skills-I  
Developing listening skills, Developing speaking skills

Module VII: Communication Skills-II  
Developing Reading Skills, Developing writing Skills

Module VIII: Written English communication  
Progression of Thought/ideas, Structure of Paragraph, Structure of Essays

Module IX: Short Stories  
Of Studies, by Francis Bacon, Dream Children, by Charles Lamb, The Necklace, by Guy de Maupassant,A Shadow, by R.K.Narayan, Glory at Twilight, Bhabani Bhattacharya

Module X: Poems  
All the Worlds a Stage Shakespeare  
To Autumn Keats  
O! Captain, My Captain. Walt Whitman  
Where the Mind is Without Fear Rabindranath Tagore  
Psalm of Life H.W. Longfellow

### Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 10 | 5 | 15 | 70 |

### Text & References:

- Madhulika Jha, Echoes, Orient Long Man
- Ramon & Prakash, Business Communication, Oxford.
- Sydney Greenbaum Oxford English Grammar, Oxford.
- Successful Communications, Malra Treece (Allyn and Bacon)
- Effective Technical Communication, M. Ashraf Rizvi.

\* 30 hrs Programme to be continued for Full year



# BEHAVIOURAL SCIENCE - I (UNDERSTANDING SELF FOR EFFECTIVENESS)

Course Code: BSS103  
C:01

L:1, T:0, P/FW:0

## Course Objective:

This course aims at imparting an understanding of:

- Self and the process of self exploration
- Learning strategies for development of a healthy self esteem
- Importance of attitudes and its effect on personality
- Building emotional competence

## Course Contents:

### Module I: Self: Core Competency

Understanding of Self; Components of Self – Self identity ; Self concept; Self confidence ; Self image

### Module II: Techniques of Self Awareness

Exploration through Johari Window; Mapping the key characteristics of self ; Framing a charter for self

Stages – self awareness, self acceptance and self realization

### Module III: Self Esteem & Effectiveness

Meaning & Importance; Components of self esteem ; High and low self esteem; Measuring your self esteem

### Module IV: Building Positive Attitude

Meaning and Nature of Attitude; Components and Types of Attitudes; Relevance and Importance of Attitudes

### Module V: Building Emotional Competence

Emotional Intelligence – Meaning, Components, Importance and Relevance; Positive and Negative Emotions; Healthy and Unhealthy expression of Emotions

## Evaluation Criteria:

| S. N.        | Evaluation Component           | Weightage % | Tentative Schedule  |
|--------------|--------------------------------|-------------|---------------------|
| 1            | Social Awareness Program (SAP) | 25          | End of semester     |
| 2            | Journal of Success             | 10          | Throughout Semester |
| 3            | Attendance                     | 05          | Throughout Semester |
| 4            | Workshop Assessment            | 45          | After every session |
| 5            | Student Assignment             | 15          | End of semester     |
| <b>Total</b> |                                | <b>100</b>  |                     |

## Text & References:

Dressler, David and Cans, Donald: The Study of Human Interaction

Lindzey, G. and Borgatta, E: Sociometric Measurement in the Handbook of Social Psychology, Addison - Welsley, US.

J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 2, Group (1996); Pfeiffer & Company

# FRENCH - I

Course Code: FLN101

L:2, T:0, P/FW:0 C:02

## Course Objective:

To familiarize the students with the French language

- with the phonetic system
- with the syntax
- with the manners
- with the cultural aspects

## Course Contents:

Module A: pp. 01 to 37: Unités 1, 2, Unité 3 Objectif 1, 2

Only grammar of Unité 3: objectif 3, 4 and 5

Contenu lexical : Unité 1: Découvrir la langue française : (oral et écrit)

des

1. se présenter, présenter quelqu'un, faire la connaissance

autres, formules de politesse, rencontres

2. dire/interroger si on comprend

3. Nommer les choses

Unité 2: Faire connaissance

1. donner/demander des informations sur une personne, premiers contacts, exprimer ses goûts et ses préférences

2. Parler de soi: parler du travail, de ses activités, de son pays, de sa ville.

Unité 3 : Organiser son temps

1. dire la date et l'heure

Contenu grammatical :

1. organisation générale de la grammaire

2. article indéfini, défini, contracté

3. nom, adjectif, masculin, féminin, singulier et pluriel

4. négation avec « de », "moi aussi", "moi non plus"

5. interrogation : Inversion, est-ce que, qui, que, quoi, qu'est-ce que, où, quand, comment, quel(s), quelle(s)

Interro-négatif : réponses : oui, si, non

6. pronom tonique/disjoint- pour insister après une préposition

7. futur proche

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- le livre à suivre : Campus: Tome 1

# GERMAN - I

Course Code: FLG101

L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language. To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

## Course Contents:

### Module I: Introduction

Self introduction: heissen, kommen, wohnen, lernen, arbeiten, trinken, etc. All personal pronouns in relation to the verbs taught so far. Greetings: Guten Morgen!, Guten Tag!, Guten Abend!, Gute Nacht!, Danke sehr!, Danke!, Vielen Dank!, (es tut mir Leid!), Hallo, wie geht's?: Danke gut!, sehr gut!, prima!, ausgezeichnet!, Es geht!, nicht so gut!, so la la!, miserabel!

### Module II: Interviewspiel

To assimilate the vocabulary learnt so far and to apply the words and phrases in short dialogues in an interview - game for self introduction.

### Module III: Phonetics

Sound system of the language with special stress on Diphthongs

### Module IV: Countries, nationalities and their languages

To make the students acquainted with the most widely used country names, their nationalities and the language spoken in that country.

### Module V: Articles

The definite and indefinite articles in masculine, feminine and neuter gender. All Vegetables, Fruits, Animals, Furniture, Eatables, modes of Transport

### Module VI: Professions

To acquaint the students with professions in both the genders with the help of the verb "sein".

### Module VII: Pronouns

Simple possessive pronouns, the use of my, your, etc.

The family members, family Tree with the help of the verb "to have"

### Module VIII: Colours

All the color and color related vocabulary - colored, colorful, colorless, pale, light, dark, etc.

### Module IX: Numbers and calculations - verb "kosten"

The counting, plural structures and simple calculation like addition, subtraction, multiplication and division to test the knowledge of numbers.

"Wie viel kostet das?"

### Module X: Revision list of Question pronouns

W - Questions like who, what, where, when, which, how, how many, how much, etc.

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

# SPANISH – I

Course Code: FLS101

L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable students acquire the relevance of the Spanish language in today's global context, how to greet each other. How to present / introduce each other using basic verbs and vocabulary

## Course Contents:

### Module I

A brief history of Spain, Latin America, the language, the culture...and the relevance of Spanish language in today's global context.

Introduction to alphabets

### Module II

Introduction to '*Saludos*' (How to greet each other. How to present / introduce each other).

Goodbyes (*despedidas*)

The verb *llamarse* and practice of it.

### Module III

Concept of Gender and Number

Months of the years, days of the week, seasons. Introduction to numbers 1-100, Colors, Revision of numbers and introduction to ordinal numbers.

### Module IV

Introduction to *SER* and *ESTAR* (both of which mean To Be).Revision of '*Saludos*' and '*Llamarse*'. Some adjectives, nationalities, professions, physical/geographical location, the fact that spanish adjectives have to agree with gender and number of their nouns. Exercises highlighting usage of *Ser* and *Estar*.

### Module V

Time, demonstrative pronoun (*Este/esta, Aquel/aquella* etc)

### Module VI

Introduction to some key AR /ER/IR ending regular verbs.

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Español, En Directo I A
- Español Sin Fronteras

# CHINESE – I

Course Code: FLC101

L:2, T:0, P/FW:0 C:02

## Course Objective:

There are many dialects spoken in China, but the language which will help you through wherever you go is Mandarin, or Putonghua, as it is called in Chinese. The most widely spoken forms of Chinese are Mandarin, Cantonese, Gan, Hakka, Min, Wu and Xiang. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

## Course Contents:

### Module I

Show pictures, dialogue and retell.

Getting to know each other.

Practicing chart with Initials and Finals. (CHART – The Chinese Phonetic Alphabet Called “Hanyu Pinyin” in Mandarin Chinese.)

Practicing of Tones as it is a tonal language.

Changes in 3<sup>rd</sup> tone and Neutral Tone.

### Module II

Greetings

Let me Introduce

The modal particle “ne”.

Use of Please ‘qing” – sit, have tea ..... etc.

A brief self introduction – Ni hao ma? Zaijian!

Use of “bu” negative.

### Module III

Attributives showing possession How is your Health? Thank you Where are you from? A few Professions like – Engineer, Businessman, Doctor, Teacher, Worker. Are you busy with your work? May I know your name?

### Module IV

Use of “How many” – People in your family? Use of “zhe” and “na”. Use of interrogative particle “shenme”, “shui”, “ma” and “nar”. How to make interrogative sentences ending with “ma”. Structural particle “de”. Use of “Nin” when and where to use and with whom. Use of guixing. Use of verb “zuo” and how to make sentences with it.

### Module V

Family structure and Relations. Use of “you” – “mei you”. Measure words Days and Weekdays. Numbers.

Maps, different languages and Countries.

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C – Project + Presentation

I – Interaction/Conversation Practice

## Text & References:

- “Elementary Chinese Reader Part I” Lesson 1-10

**AUDIT & ASSURANCE / (AA-F8)**

### Course Objective:

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

Learning outcomes:

- Understand the concept of audit & assurance and the functions of audit
- Securing and handling audit assignments, audit risks
- Comprehension and evaluation of internal controls, techniques & audit tests
- Gathering & managing audit evidence and review and reporting

### Course Contents:

#### Module I: Audit Framework & Regulation

Concept of audit & assurance - professional ethics of an auditor - scope of internal & external audit - governance & audit

#### Module II: Audit Planning & Risk Assessment

Obtaining & planning for audit assignments - understanding the entity & its environment - assessing audit risk - fraud risk - interim audit and impact of work performed - audit planning & documentation - audit evidence, documentation, working papers

#### Module III: Internal Control & Audit Tests

Internal control system assessment - control environment, risk assessment procedures, monitoring of controls - evaluation of internal control system by auditor - test of control - communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires.

#### Module IV: Audit Evidence & Reporting

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry - quality & quantity of audit evidence - audit sampling - computer assisted auditing techniques - review procedures including subsequent events, going concern, written representations - auditor's report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

#### Module V: Audit of Specific Items

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration - details of audit checks for these items and reporting thereof - use of management representation

Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

### Text & References

- **Kaplan Publishing, ACCA Audit & Assurance (AA)**
- Sharma T.R., *Auditing*, Sahitya Bhawan Publication: India
- Tandon, B.N., *Practical Auditing*, S. Chand Publication: India
- Kumar R. & Sharma V., *auditing: principles and practice*, PHI Learning: India
- MS Ramaswamy, *Principles and Practice of Auditing*.
- Dinakar Pagare, *Practice of Auditing*.
- Kamal Gupta, *Practical Auditing*.
- P N Reddy & Appannaiah, *Auditing*.

FINANCIAL ACCOUNTING - II /(FA-F3)

**Course Objective:**

To develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and also to impart skills in accounting for recording various kinds of business transactions

**Module I**

Bank reconciliation statement- Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation., Accounting and reporting systems, controls and compliance

**Module II**

Accounts of non-profit organizations - receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

**Module III**

Cash flow statements interpretation of financial statements - use of basic ratios related to profitability, liquidity, and activity and resource utilisation

**Module IV**

Partnership Accounting:- General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution. - **Introduction to group accounts**

**Evaluation Scheme:**

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

**Text & References:**

- **Kaplan Publishing, ACCA Financial Accounting (FA)**
- Banerjee, B. K. (2010). Financial Accounting: Concepts, Analyses, Methods and Uses. PHI Learning Private Limited.
- Hanif, M. (2013). Financial Accounting. Mc Graw Hill Education (India) Private Limited.
- Maheshwari, S. K. (2013). An Introduction to Accountancy. Vikas Publication.
- Sehgal, D. (2012). Financial Accounting. Taxmann.
- Tulsian, P. C. (2013). Financial Accounting. Pearson Education.
- Rajasekaran, R. L. (2012). Financial Accounting. Pearson Publication.

### Course Objective:

To provide students with the knowledge of Basic concepts of Income Tax, to introduce them with provisions of Income Tax Act 1961 and Income Tax Rules 1962, to train them for application of these principal s and provisions.

### Course Contents:

#### Module I

Brief History of Taxation in India, The Indian Tax System, Importance of Taxation and types of taxes, Cannons of Taxation - Finance Bill - Scheme of Income Tax. Definition: Assessee, Person, assessment year, previous year, income, Gross Total Income, Total Income, Agricultural Income, Revenue and Capital (a) Receipts (b) Expenditure (c) Loss, Conceptual and Legal Frame work of Income Tax, Scope of Income Tax, Exempted incomes, Residential Status & Incidence of Tax

#### Module II

Introduction on incomes under different heads-salary, income from house property, profits & gains of business and profession, capital gains, income from other source, Income from Salary - Features of Salary Income - Basic Salary - Treatment of Provident fund, Allowance u/s 17(3) including problems on House Rent Allowance, Death-cum-Retirement Gratuity, Commutation of Pension, Leave Encashment, compensation received on voluntary retirement. Perquisites section 89(1)

#### Module III

Gross Total Income & Deductions u/s 80C-80U, Total Income & Computation of Tax, Aggregation of income and Clubbing income, set off and carry forward of losses,

#### Module IV

Preparation of return of Income: PAN- Manually, online filing of return of Income; Assessment of various persons; Individuals & HUF: AOP, BOI, Firm and Companies; Tax Planning, Tax Avoidance and Tax Evasion

### Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

### Text & References:

- Singhania, Vinod K & Singhania Monica. (2015) *Students' guide to Income Tax*, 53 Edition. New Delhi: Taxmann Publication.
- Ahuja, Girish & Ravi Gupta. *Systematic Approach to Income Tax*. Delhi: Bharat Law House.
- Pagare, Dinkar. *Law and Practice of Income Tax*. New Delhi: Sultan Chand and Sons.
- Lal, B.B. *Income Tax Law and Practice*. New Delhi: Konark Publications.



**Course Objective:**

The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

**Course Contents:****Module I:**

Perfect Competition: Meaning, revenue of a competitive firm, marginal cost curve and firm's supply decision, firm's short run decision to shut down, firm's long run decision to exit or enter a market, Equilibrium of the firm and the industry in the short and the long run . The supply curve in competitive market: the short run supply curve with fixed number of firms, long run market supply with entry and exit. Difference between accounting and economic profits, producer surplus

**Module II:**

Monopoly Market: Features, Kinds of monopoly, reasons for monopoly, Monopolist's decision and equilibrium, Shifts in demand curve and the absence of the supply curve, Measurement of monopoly power and the rule of thumb for pricing, , Comparison of pure competition and monopoly. The social costs of monopoly power: deadweight loss, Price discrimination

**Module III:**

Monopolistic Competition: Features, Price and output decision in short run and long run, Oligopoly: Features, Interdependence - Cournot's duopoly model, kinked demand model, collusive oligopoly: price leadership model and cartels

**Module IV:**

Market Failure: Risk aversion and risk preference, insurance and investor's choice, Asymmetric information- Adverse selection, moral hazard, externalities, and the market for lemons, Market Signaling, Principle agent problem and Managerial Incentives in an integrated firm, Labour market equilibrium

**Evaluation Scheme:**

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

**Text & References:**

- Pindyck, R and Rubinfeld, D. (2001). Microeconomics, 7<sup>th</sup> edition, Prentice Hall.
- Ahuja, H.L. (2006). Modern Microeconomics: Theory and Application, 14<sup>th</sup> edition, S. Chand Publication.
- Koutsoyiannis, A. (2005). Modern Microeconomics, 2<sup>nd</sup> edition, Macmillan Press LTD
- Parkin, M. (2008). Microeconomics, 8<sup>th</sup> edition, Pearson International.
- Baumol, William J. (2010). Economic Theory and Operations Analysis, 4<sup>th</sup> edition, Prentice Hall UK & PHI Learning Private Ltd. New Delhi.
- Varian, H.R. (2009). Intermediate Microeconomics: A Modern Approach, 9<sup>th</sup> edition, Affiliated East-West Press, New Delhi.
- Salvatore, D. (1991). Schaum's Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.

**BUSINESS RESEARCH METHODS**

**Course Objective:**

To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research methods and report preparation

**Course Contents:****Module I: Introduction**

Objectives, Significance & Types of Research; Hallmarks of Scientific Research; Management information System & Decision Support System; Theory Building: Research Concept, Construct, Propositions, Variable, and Hypothesis; Business Research Process; Ethical Issues in Business Research.

**Module II: Research Methods**

Problem identification & specification; Building Theoretical Framework; Generation of Hypothesis; Components of Research Design; Exploratory Research Design; Descriptive Research Design: Survey Method, Observation Method; Experimental Research Design

**Module III: Measurement & Sampling**

Levels of scale measurement; Criteria for Good measurement; Techniques for Measuring Attitudes; Questionnaire Design; Sampling Design: Probability and Non Probability Sampling Techniques; Sample Size Determination; Sampling and Non Sampling Errors

**Module IV: Data Collection & Analysis**

Fieldwork Management; Principles of Good Interviewing; Editing & Coding the data; Descriptive Data Analysis: Percentage, Mean, Standard Deviation; Hypothesis testing procedure, Inferential Data Analysis: t-test, chi-square test, F-test, One Way ANOVA, Overview of SPSS

**Module V: Report Writing**

Purpose and Components of Research Proposal; Components of Written Research Report.

**Evaluation Scheme:**

| Components    | CT | A | CA | EE |
|---------------|----|---|----|----|
| Weightage (%) | 15 | 5 | 20 | 50 |

**Text & References:**

- Zikmund, Babin, Carr, Adhikari, Griffin., Business Research Methods, Cengage Learning, 1e, 2012
- Aaker, David A; Kumar V and George S., Marketing Research, Sixth edition, John Wiley & Sons
- Boyd, Harper W, Westphall, Ralph & Stasch, Stanely F, Market Research – Text & Cases, Richard D. Irwin Inc. Homewood, Illinois.
- Luck, David J and Rubin, Ronald S., Marketing Research, Seventh edition, Prentice Hall of India

### Course Objective:

The main objective of this course is to familiarize the students with various descriptive and inferential statistical tools and techniques which will help them in carrying out data analysis for research and business decision making.

### Course Contents:

#### Module I: Introduction to Statistics

Statistics in Management; Statistical Applications in Management; Limitations of Statistics, Types of Data and Measurement Scales

#### Module II: Exploratory Data Analysis

Summarizing categorical and numeric data; Presenting summarized data with graphs and charts; Measures of Central Tendency; Measures of Dispersion; Skewness & Kurtosis

#### Module III: Foundation of Statistical Inference

Basic Probability Concepts; Types of Probabilities; Probability Distributions: Binomial, Poisson and Normal; Concept of Sampling Distribution; Sampling Distribution of Mean & Proportion

#### Module IV: Making Statistical Inferences

Confidence Interval Estimation for Single Population Mean & for Population Proportion; Hypothesis Testing Process; Hypothesis testing for single population mean and proportion, Chi Square Test

#### Module V: Statistical Models for Forecasting

Simple Linear Regression & Correlation Analysis; Coefficient of Determination; Overview of Time Series Analysis: Components and Trend Analysis

### Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

### Text & References:

- Rao, A. B. (2012) Quantitative Techniques in Business, Second Edition, Jaico Publications
- Gupta S. P. (2010). Statistical Methods, S. Chand & Co.
- Kapoor, V. K. & Sancheti, (2011). Business Statistics, Sultan Chand & Sons
- Anderson, D. R., Sweeney, D. J, & Williams, T. A. (2002), Statistics for Business and Economics, 11<sup>th</sup> Ed, South-Western Cengage Learning
- Kothari C. R. (2012). Quantitative Techniques, Third edition, Vikas Publishing House
- Hooda R. P. (2002). Introduction to Statistics, Macmillan
- Sharma, J. K. (2007), Business Statistics, Pearson Education India

## ENGLISH

## Course Objective:

The course is intended to give a foundation of English Language. The literary texts are indented to help students to inculcate creative & aesthetic sensitivity and critical faculty through comprehension, appreciation and analysis of the prescribed literary texts. It will also help them to respond form different perspectives.

## Course Contents:

Module I: Vocabulary

Use of Dictionary

Use of Words: Diminutives, Homonyms & Homophones

Module II: Essentials of Grammar - I

Articles,Parts of Speech,Tenses

Module III: Essentials of Grammar - II

Sentence Structure, Subject -Verb agreement, Punctuation

Module IV: Communication

The process and importance, Principles & benefits of Effective Communication

Module V: Spoken English Communication

Speech Drills , Pronunciation and accent, Stress and Intonation

Module VI: Communication Skills-I

Developing listening skills, Developing speaking skills

Module VII: Communication Skills-II

Developing Reading Skills, Developing writing Skills

Module VIII: Written English communication

Progression of Thought/ideas, Structure of Paragraph, Structure of Essays

Module IX: Short Stories

Of Studies, by Francis Bacon, Dream Children, by Charles Lamb, The Necklace, by Guy de Maupassant

A Shadow, by R.K.Narayan, Glory at Twilight, Bhabani Bhattacharya

Module X: Poems

All the World's a Stage

Shakespeare

To Autumn

Keats

O! Captain, My Captain.

Walt Whitman

Where the Mind is Without Fear

Rabindranath Tagore

Psalm of Life

H.W. Longfellow

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 10 | 70 |

## Text & References:

- Madhulika Jha, Echoes, Orient Long Man
- Ramon & Prakash, Business Communication, Oxford.
- Sydney Greenbaum Oxford English Grammar, Oxford.
- Successful Communications, Malra Treece (Allyn and Bacon)
- Effective Technical Communication, M. Ashraf Rizvi.

# BEHAVIOURAL SCIENCE - II (PROBLEM SOLVING AND CREATIVE THINKING)

Course Code: BSS203

L:1, T:0, P/FW:0 C:01

## Course Objective:

To enable the students:

- Understand the process of problem solving and creative thinking.
- Facilitation and enhancement of skills required for decision-making.

## Course Contents:

### Module I: Thinking as a tool for Problem Solving

What is thinking: The Mind/Brain/Behavior; Thinking skills; Critical Thinking and Learning: Making Predictions and Reasoning; Memory and Critical Thinking; Emotions and Critical Thinking

### Module II: Hindrances to Problem Solving

Perception; Expression; Emotion; Intellect; Work environment

### Module III: Problem Solving Process

Recognizing and Defining a problem; Analyzing the problem (potential causes); Developing possible alternatives; Evaluating Solutions; Resolution of problem; Implementation

### Module IV: Plan of Action

Construction of POA; Monitoring; Reviewing and analyzing the outcome

### Module V: Creative Thinking

Definition and meaning of creativity; The nature of creative thinking; Convergent and Divergent thinking; Idea generation and evaluation (Brain Storming); Image generation and evaluation; Debating; The six-phase model of Creative Thinking: ICEDIP model

## Evaluation Criteria:

| S. N.        | Evaluation Component           | Weightage % | Tentative Schedule  |
|--------------|--------------------------------|-------------|---------------------|
| 1            | Social Awareness Program (SAP) | 25          | End of semester     |
| 2            | Journal of Success             | 10          | Throughout Semester |
| 3            | Attendance                     | 05          | Throughout Semester |
| 4            | Workshop Assessment            | 45          | After every session |
| 5            | Student Assignment             | 15          | End of semester     |
| <b>Total</b> |                                | <b>100</b>  |                     |

## Text & References:

- Michael Steven: How to be a better problem solver, Kogan Page, New Delhi, 1999
- Geoff Petty: How to be better at creativity; Kogan Page, New Delhi, 1999
- Phil Lowe Koge Page: Creativity and Problem Solving, New Delhi, 1996
- Bensley, Alan D: Critical Thinking in Psychology - A Unified Skills Approach, (1998), Brooks/Cole Publishing Company.

# FRENCH - II

Course Code: FLN201  
P/FW:0 C:02

L:2, T:0,

## Course Objective:

To enable the students to overcome the fear of speaking a foreign language and take position as a foreigner speaking French.

To make them learn the basic rules of French Grammar.

## Course Contents:

Module A : pp.38 – 47 : Unité 3 : Objectif 3, 4, 5, 6

Module B: pp. 47 to 75 Unité 4, 5

- Contenu lexical:
- Unité 3: Organiser son temps
    - 2. donner/demander des informations sur un emploi du temps, un horaire SNCF – Imaginer un dialogue
    - 3. rédiger un message/ une lettre pour ...
      - i) prendre un rendez-vous/ accepter et confirmer/ annuler
      - ii) inviter/accepter/refuser
    - 4. Faire un programme d'activités
      - imaginer une conversation téléphonique/un dialogue
      - Propositions- interroger, répondre
  - Unité 4: Découvrir son environnement
    - 1. situer un lieu
    - 2. s'orienter, s'informer sur un itinéraire.
    - 3. Chercher, décrire un logement
    - 4. connaître les rythmes de la vie
  - Unité 5: s'informer
    - 1. demander/donner des informations sur un emploi du temps passé.
    - 2. donner une explication, exprimer le doute ou la certitude.
    - 3. découvrir les relations entre les mots
    - 4. savoir s'informer

- Contenu grammatical:
- 1. Adjectifs démonstratifs
  - 2. Adjectifs possessifs/exprimer la possession à l'aide de :
    - i. « de » ii. A+nom/pronom disjoint
  - 3. Conjugaison pronominale - négative, interrogative - construction à l'infinitif
  - 4. Impératif/exprimer l'obligation/l'interdiction à l'aide de « il faut... »/ «il ne faut pas... »
  - 5. passé composé
  - 6. Questions directes/indirectes

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- [le livre à suivre : Campus: Tome 1](#)

## GERMAN – II

Course Code: FLG201  
P/FW:0 C:02

L:2, T:0,

### Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

Introduction to Grammar to consolidate the language base learnt in Semester I

### Course Contents:

#### Module I: Everything about Time and Time periods

Time and times of the day., Weekdays, months, seasons. ,Adverbs of time and time related prepositions

#### Module II: Irregular verbs

Introduction to irregular verbs like to be, and others, to learn the conjugations of the same, (fahren, essen, lessen, schlafen, sprechen und ähnliche).

#### Module III: Separable verbs

To comprehend the change in meaning that the verbs undergo when used as such, Treatment of such verbs with separable prefixes

#### Module IV: Reading and comprehension

Reading and deciphering railway schedules/school time table , Usage of separable verbs in the above context

#### Module V: Accusative case

Accusative case with the relevant articles, Introduction to 2 different kinds of sentences – Nominative and Accusative

#### Module VI: Accusative personal pronouns

Nominative and accusative in comparison, Emphasizing on the universal applicability of the pronouns to both persons and objects

#### Module VII: Accusative prepositions

Accusative prepositions with their use, Both theoretical and figurative use

#### Module VIII: Dialogues

Dialogue reading: 'In the market place', 'At the Hotel'

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C – Project + Presentation

I – Interaction/Conversation Practice

### Text & References:

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

## SPANISH – II

Course Code: FLS201  
P/FW:0 C:02

L:2, T:0,

### Course Objective:

To enable students acquire more vocabulary, grammar, Verbal Phrases to understand simple texts and start describing any person or object in Simple Present Tense.

### Course Contents:

#### Module I

Revision of earlier modules.

#### Module II

Some more AR/ER/IR verbs. Introduction to root changing and irregular AR/ER/IR ending verbs

#### Module III

More verbal phrases (eg, Dios Mio, Que lastima etc), adverbs (*bueno/malo, muy, mucho, bastante, poco*).

Simple texts based on grammar and vocabulary done in earlier modules.

#### Module IV

Possessive pronouns

#### Module V

Writing/speaking essays like my friend, my house, my school/institution, myself....descriptions of people, objects etc, computer/internet related vocabulary

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

### Text & References:

- Español, En Directo I A
- Español Sin Fronteras



# FINANCIAL MANAGEMENT/(FM-F9)

Course Code: BCH 381

L:3, T:1, P/FW:0 C:04

## Course Objective:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalised environment.

## Learning outcomes:

- Role and purpose of finance function in an organisation
- Understanding the impact of economic environment on financial management
- Using of various tools & techniques for Working capital management
- Carrying out Investment appraisal

## Course Contents:

### **Module I: Financial Management Function & Financial Management Environment**

The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions,. The nature and role of money markets

### **Module II: Working Capital Management**

The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies

### **Module III: Investment Appraisal**

Investment appraisal techniques, allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing)

### **Module IV: Business Finance & Business Valuations**

Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

### **Module V: Risk Management**

The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk

## **Evaluation Scheme:**

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

## **Text & References:**

- **Kaplan Publishing, ACCA Financial Management (FA)**
- Brearly, R. A., S. C. Myers, & F. Allen. (2011). Principles of Corporate Finance, 10th Ed, McGraw-Hill Irwin
- Chandra, P. (2008). Financial Management., 7th Ed, Tata McGraw-Hill
- Damodaran, A. (2005). Corporate Finance: Theory and Practice, 2nd Ed, Wiley & Sons
- Khan M. Y. & P. K. Jain (2009). Financial Management, 9th Ed, Tata McGraw Hill.
- Pandey, I. M. (2010). Financial Management, 9th Ed., Vikas Publishing House
- Pike, R. & B. Neale (1998). Corporate Finance and Investment: Decisions and Strategies, Prentice Hall of India
- Ross, S. A., R. W. Westerfield, & J. Jaffe. (2008) Corporate Finance. 8th Ed, McGraw-Hill Irwin.
- Rustagi, R. P. (1999). Financial Management: Theory, Concepts and Problems, Galgotia Publishing Company

- Van Horne, J. C. (1995). Financial Management and Policy, 10th Ed, Prentice Hall of India

## FINANCIAL REPORTING-I/(FR-I-F7)

Course Code: BCH 382

L:3, T:1, P/FW:0 C:04

### Course Objective:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

### Learning outcomes:

- Understand the use and application of the IFRS (and Ind AS in India)
- Accounting for transactions using accounting standards
- Preparation of single entity financial statement
- Analysis & interpretation of accounting statements

### Course Contents:

#### **Module I: Use of IFRS and Ind AS**

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

#### **Module II: Application of IFRS (Ind AS) for Transactions**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

#### **Module III: Revenue Recognition**

Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

#### **Module IV: Preparation & Presentation Of Financial Statements**

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) – statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

#### **Module: Analysis of Financial Statements**

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average.

### **Evaluation Scheme:**

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

### **Text & References:**

- **Kaplan Publishing, ACCA Financial Reporting (FR)**
- P.C. Tulsian “Tulsian’s financial reporting, S. Chand, March 2014.
- William J. Bruns, Cengage “Financial Reporting & Management Accounting”, Learning India Pvt. Ltd, July 2010.
- C.A. Praveen Sharma “Financial Reporting with Accounting Standards”, Pooja Law Publishing Company, January 2013.
- Raiyani Jagdish, Dr. Gaurav Lodha, “International Financial Reporting Standards and Indian Accounting Practices, New Century Publications.

# COST AND MANAGEMENT ACCOUNTING – I / (MA-F2)

Course Code: BCH 380  
P/FW:2 C:03

L:2, T:1,

## Course Objective:

To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control and to apply the cost accounting methods & techniques to various business contexts

## Learning outcomes:

- Knowledge and understanding of nature, purpose and scope of managerial information
- Understanding the concept of costs
- Methods of costing - absorption & marginal costing
- Use of budgets and standard costs for planning & control

## Course Contents:

### Module I: Information for Management

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques

### Module II: Accounting For Costs - Material & Labour

Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

### Module III: Accounting for costs - Overheads

Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

### Module IV: Methods of Costing

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

### Module V: Budgeting & Standard Costs

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actual – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

## Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

## Text & References:

- **Kaplan Publishing, ACCA Management Accounting (MA)**
- Arora, M. N. (2015) *Cost and Management Accounting (Theory and Problems)*, 4th Edition, Himalaya Publishing House.
- Jawahar, L & Srivastava, S (2013) *Cost Accounting*, 5th edition, Mc Graw Hill Education
- Jain, P. K. (2013) *Cost Accounting*, 3rd edition, Tata Mc Graw Hill Education
- Maheshwari, S.N. & Maheswari, S.K. (2012) *Cost Accounting*, 10th Edition, Sultan Chand Publication

## INDIRECT TAXES AND AMENDMENTS/(TX-F6)

Course Code: BCH 384  
C:03

L:2, T:0, P/FW:2

### Course Objective

To provide students with the knowledge of Basic concepts of Indirect Taxes in India, to introduce them with GST and Implementation of GST to train them for application of these principals and provisions and implementation of GST

#### Module I

Overview of Indirect Taxation in India; Various Indirect Taxes Available prior to GST- Excise Duty; Concept, Goods-Excisable Goods; Classification and valuation of Goods; Administration, Storage, Accounting & Clearance of Goods, Central Excise (CENVAT), Assessment, Tax Planning in Excise Custom Duty: Introduction, Concept, Nature and types of duties, classification, Valuation and different types of forms used in custom, Tax planning in custom, Import and export procedure in customs, Export incentive scheme. VAT, Service Tax: Concept, provisions and procedure, Taxable services.

#### Module II

Overview of GST-Implementation of GST, Liability of the Tax Payer, GST Network, GST Council: Levy of GST, Composition Scheme, Remission of Tax / Duty, Registration under GST, Special Persons, Amendments / Cancellation, Overview of the IGST Act- Other Provisions, Place of Supply of Goods & Services-Introduction, Registered and Unregistered Persons, GST Portal- GST Eco-system, GST Suvidha Provider (GSP)

#### Module III

Meaning and Scope of Supply-Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions. Time of Supply-Time of Supply - Goods, Time of Supply -Services, Other Points, Transaction Value, Valuation Rules under GST

#### Module IV

Payment of GST-Procedure; Time of GST Payment, Challan Generation & CPIN, TDS & TCS, Electronic Commerce-Tax Collected at Source (TCS), Procedures for E-commerce Operator. Job Work- Introduction, Concept of Input Tax Credit-Input Service Distributors, Legal Formalities for an ISD, Distribution of Credit, Matching of Input Tax Credit- Returns, GSTR-2, Other Taxable Persons, Annual Return, Uploading Invoices.

Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

Text & References:

- Reports from Central Board of Excise & Custom- [www.cbec.gov.in](http://www.cbec.gov.in)
- Systematic Approach to Taxation: Containing Income Tax and GST-Girish Ahuja, Ravi Gupta, Pub. Walters Kluwer
- GST Manual (November 2017 Edition)-Taxmann

# MACRO ECONOMICS ANALYSIS-I

Course Code: BCH 362  
**C:03**

**L:2, T:1, P/FW:0**

## Course Objective:

This course is to familiarize the students with the concepts of macro economics so that they can use these as inputs in decision making process. Emphasis would be laid on the understanding of key economic variables which influence the individual life and the business environment in which the business operations and strategies of the firm take place.

## Course Contents:

### Module I

National Income and its dimensions: GDP, GNP, NNP and NDP at market price and at factor cost, Measurements of national income: income method, expenditure method and value added method, problems in the estimation of national income, Concepts of real and nominal: income at current price and income at constant price

### Module II

Meaning of inflation, deflation and stagflation, demand pull and cost push inflation, Measurement of Inflation: wholesale price index, consumer price index and GDP deflator, economic and social effects of inflation

### Module III

Function of commercial bank and Central Bank, Money: Definition, function and Demand and supply of Money, Aggregate demand and Aggregate supply, Keynesian equilibrium output and price, Business Cycles, Unemployment

### Module IV

Monetary Policy: meaning objectives and instruments of monetary policy, monetary policy development in India, Limitation of monetary policy. Fiscal Policy: meaning objectives and instruments of fiscal policy, fiscal policy and stabilization in the economy, Limitation of fiscal policy

## Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

## Text & References:

- Souza, Errol D (2012). Macroeconomics, 2<sup>nd</sup> Ed, Pearson Education

Schiller, B. R., & Gebhardt, K. (2019). *The Macro Economy Today*. New York: Mc Graw Hill education (India) Private Limited .

- Dornbusch, R., Fischer, S., & Startz, R. (2004). Macroeconomics, 9<sup>th</sup> Ed, McGraw-Hill
- Ahuja, H. L. (2006). Macro Economics, S. Chand & Company Ltd.
- Agarwal, V. (2010). Macroeconomics Theory and Policy, 1<sup>st</sup> Ed, Pearson India
- Mankiw, N. G. (2012). Macroeconomics, 8<sup>th</sup> Ed, Worth Publishers
- Barro, R. J. (1997). Macroeconomics, 5<sup>th</sup> Ed, The MIT Press
- Salvatore, D. (2012). Introduction to International Economics, 3<sup>rd</sup> Ed, John Wiley & Sons
- Branson, W. H. (1989). Macroeconomic Theory and Policy, 3<sup>rd</sup> Ed, HarperCollins India
- Shapiro, E. (1982). Macro Economic Analysis, 5<sup>th</sup> Edition, Tata McGraw Hill.

- Dwivedi, D. N. (2003). Macroeconomics Theory and Policy, 4<sup>th</sup> Ed, Tata McGraw Hill.

## ENVIRONMENT STUDIES

Course Code: EVS001  
C:04

L:3, T:1, P/FW:0

### Course Objective:

The term environment is used to describe, in the aggregate, all the external forces, influences and conditions, which affect the life, nature, behaviour and the growth, development and maturity of living organisms. At present a great number of environment issues, have grown in size and complexity day by day, threatening the survival of mankind on earth. A study of environmental studies is quite essential in all types of environmental sciences, environmental engineering and industrial management. The objective of environmental studies is to enlighten the masses about the importance of the protection and conservation of our environment and control of human activities which has an adverse effect on the environment.

### Course Contents:

#### Module I: The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

#### Module II: Natural Resources Renewable and non-renewable resources

Natural resources and associated problems, Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyles.

#### Module III: Ecosystems

Concept of an ecosystem, Structure and function of an ecosystem Producers, consumers and decomposers Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem , Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

#### Module IV: Biodiversity and its conservation

Introduction - Definition: genetic, species and ecosystem diversity Biogeographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values Biodiversity at global, national and local levels India as a mega-diversity nation Hot-spots of biodiversity Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

#### Module V: Environmental Pollution

Definition Causes, effects and control measures of: a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear pollution

Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution, Pollution case studies Disaster management: floods, earthquake, cyclone and landslides.

#### Module VI: Social Issues and the Environment

From unsustainable to sustainable development, Urban problems and related to energy Water conservation, rain water harvesting, watershed management Resettlement and

rehabilitation of people; its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation Consumerism and waste products Environmental Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

### Module VII: Human Population and the Environment

Population growth, variation among nations, Population explosion – Family Welfare Programmes, Environment and human health, Human Rights, Value Education, HIV / AIDS Women and Child Welfare, Role of Information Technology in Environment and Human Health

Case Studies

### Module VIII: Field Work

Visit to a local area to document environmental assets-river / forest/ grassland/ hill/ mountain. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural Study of common plants, insects, birds Study of simple ecosystems-pond, river, hill slopes, etc (Field work equal to 5 lecture hours)

### Evaluation Scheme:

| Components    | CT | HA | C | V | A | EE |
|---------------|----|----|---|---|---|----|
| Weightage (%) | 10 | 5  | 5 | 5 | 5 | 70 |

### Text & References:

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380 013, India, Email:mapin@icenet.net(R)
- Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
- Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House,
- Mumabai, 1196p
- De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- Down to Earth, Centre for Science and Environment (R)
- Gleick, H.P. 1993. Water in Crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute
- Oxford Univ. Press. 473p
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
- Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
- Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- Mckinney, M.L. & School, R.M. 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p.
- Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
- Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- Survey of the Environment, The Hindu (M)
- Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
- Wanger K.D., 1998 Environnemental Management. W.B. Saunders Co. Philadelphia, USA 499p

# BUSINESS COMMUNICATION - I

Course Code: BCS 301  
C:01

L:1, T:0, P/FW:0

## Course Objective:

To form written communication strategies necessary in the workplace

## Course Contents:

### Module I: Introduction to Writing Skills

Effective Writing Skills  
Avoiding Common Errors  
Paragraph Writing  
Note Taking  
Writing Assignments

### Module II: Letter Writing

Typess  
Formats

### Module III

Memo  
Agenda and Minutes  
Notice and Circulars

### Module IV: Report Writing

Purpose and Scope of a Report  
Fundamental Principles of Report Writing  
Project Report Writing  
Summer Internship Reports

## Evaluation:

| Components    | CT1 | CT2 | CAF | V  | GD | GP | A |
|---------------|-----|-----|-----|----|----|----|---|
| Weightage (%) | 20  | 20  | 25  | 10 | 10 | 10 | 5 |

CAF - Communication Assessment File

GD - Group Discussion

GP - Group Presentation

## Text & References:

- Business Communication, Raman -Prakash, Oxford
- Creative English for Communication, Krishnaswamy N, Macmillan
- Textbook of Business Communication, Ramaswami S, Macmillan
- Working in English, Jones, Cambridge
- A Writer's Workbook Fourth edition, Smoke, Cambridge
- Effective Writing, Withrow, Cambridge
- Writing Skills, Coe/Rycroft/Ernest, Cambridge



# BEHAVIOURAL SCIENCE - III (INTERPERSONAL COMMUNICATION AND RELATIONSHIP MANAGEMENT)

Course Code: BSS 303

L:1, T:0, P/FW:0 C:01

## Course Objective:

This course aims at imparting an understanding of:

- Interpersonal communication and relationship.
- Strategies for healthy interpersonal relationship
- Effective management of emotions.
- Building interpersonal competence.

## Course Contents:

### Module I: Interpersonal Communication

Importance of Behavioural/ Interpersonal Communication; Types - Self and Other Oriented; Rapport Building - NLP, Communication Mode; Steps to improve Interpersonal Communication

### Module II: Transactional Analysis

Transactional Analysis; Life Position/Script Analysis; Games Analysis; Interactional and Transactional Styles

### Module III: Bridging Individual Differences

Understanding individual differences; Bridging differences in Interpersonal Relationship - TA; Communication Styles

### Module IV: Conflict Management and Negotiation

Meaning and Nature of conflicts; Styles and techniques of conflict management; Meaning of Negotiation; Process and Strategies of Negotiation; Interpersonal Communication: Conflict Management and Negotiation

### Module V: Impression Management

Meaning & Components of Impression Management; Impression Management Techniques ; Impression Management Training-Self help and Formal approaches

## Evaluation Criteria:

| S. N.        | Evaluation Component           | Weightage % | Tentative Schedule  |
|--------------|--------------------------------|-------------|---------------------|
| 1            | Social Awareness Program (SAP) | 25          | End of semester     |
| 2            | Journal of Success             | 10          | Throughout Semester |
| 3            | Attendance                     | 05          | Throughout Semester |
| 4            | Workshop Assessment            | 45          | After every session |
| 5            | Student Assignment             | 15          | End of semester     |
| <b>Total</b> |                                | <b>100</b>  |                     |

## Text & References:

- Vangelist L. Anita, Mark N. Knapp, Inter Personal Communication and Human Relationships: Third Edition, Allyn and Bacon
- Julia T. Wood. Interpersonal Communication everyday encounter
- Beebe, Beebe and Redmond; Interpersonal Communication, 1996; Allyn and Bacon Publishers.
- Rosenfeld, P., Giacalone, R.A. and Catherine, A.R. (2003). Impression Management: Building and Enhancing Reputations at Work. Thomson Learning, Singapore.

# FRENCH - III

Course Code: FLN 301

L:2, T:0, P/FW:0 C:02

## Course Objective:

To provide the students with the know-how

- To master the current social communication skills in oral and in written.
- To enrich the formulations, the linguistic tools and vary the sentence construction without repetition.

## Course Contents:

Module B: pp. 76 – 88 Unité 6

Module C: pp. 89 to103 Unité 7

Contenu lexical: Unité 6: se faire plaisir

1. acheter : exprimer ses choix, décrire un objet (forme, dimension, poids et matières) payer
2. parler de la nourriture, deux façons d'exprimer la quantité, commander un repas au restaurant
3. parler des différentes occasions de faire la fête

Unité 7: Cultiver ses relations

1. maîtriser les actes de la communication sociale courante (Salutations, présentations, invitations, remerciements)
2. annoncer un événement, exprimer un souhait, remercier, s'excuser par écrit.
3. caractériser une personne (aspect physique et caractère)

Contenu grammatical:

1. accord des adjectifs qualificatifs
2. articles partitifs
3. Négations avec de, ne...rien/personne/plus
4. Questions avec combien, quel...
5. expressions de la quantité
  6. ne...plus/toujours - encore
  7. pronoms compléments directs et indirects
8. accord du participe passé (auxiliaire « avoir ») avec l'objet direct
9. Impératif avec un pronom complément direct ou indirect
10. construction avec « que » - Je crois que/ Je pense que/ Je sais que

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- le livre à suivre : Campus: Tome 1

# GERMAN - III

Course Code:      FLG 301

L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

## Course Contents:

Module I: Modal verbs

Modal verbs with conjugations and usage

Imparting the finer nuances of the language

Module II: Information about Germany (ongoing)

Information about Germany in the form of presentations or "Referat"- neighbors, states and capitals, important cities and towns and characteristic features of the same, and also a few other topics related to Germany.

Module III: Dative case

Dative case, comparison with accusative case

Dative case with the relevant articles

Introduction to 3 different kinds of sentences - nominative, accusative and dative

Module IV: Dative personal pronouns

Nominative, accusative and dative pronouns in comparison

Module V: Dative prepositions

Dative preposition with their usage both theoretical and figurative use

Module VI: Dialogues

In the Restaurant,

At the Tourist Information Office,

A telephone conversation

Module VII: Directions

Names of the directions

Asking and telling the directions with the help of a roadmap

Module VIII: Conjunctions

To assimilate the knowledge of the conjunctions learnt indirectly so far

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + PresentationI - Interaction/Conversation Practice

## Text & References:

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

# SPANISH – III

Course Code: FLS 301

L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable students acquire knowledge of the Set/definite expressions (idiomatic expressions) in Spanish language and to handle some Spanish situations with ease.

## Course Contents:

### Module I

Revision of earlier semester modules

Set expressions (idiomatic expressions) with the verb *Tener, Poner, Ir...*

Weather

### Module II

Introduction to *Gustar...*and all its forms. Revision of *Gustar* and usage of it

### Module III

Translation of Spanish-English; English-Spanish. Practice sentences.

How to ask for directions (using *estar*)

Introduction to IR + A + INFINITIVE FORM OF A VERB

### Module IV

Simple conversation with help of texts and vocabulary

En el restaurante

En el instituto

En el aeropuerto

### Module V

Reflexives

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Español, En Directo I A
- Español Sin Fronteras -Nivel Elemen

## CHINESE – III

Course Code: FLC301

L:2, T:0, P/FW:0 C:02

### Course Objective:

Foreign words are usually imported by translating the concept into Chinese, the emphasis is on the meaning rather than the sound. But the system runs into a problem because the underlying name of personal name is often obscure so they are almost always transcribed according to their pronunciation alone. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

### Course Contents:

#### Module I

Drills, Dialogue practice, Observe picture and answer the question., Introduction of written characters.

Practice reading aloud, Practice using the language both by speaking and by taking notes.

Character writing and stroke order

#### Module II

Measure words, Position words e.g. inside, outside, middle, in front, behind, top, bottom, side, left, right, straight., Directional words – beibian, xibian, nanbian, dongbian, zhongjian., Our school and its different building locations., What game do you like? Difference between “hii” and “neng”, “keyi”.

#### Module III

Changing affirmative sentences to negative ones and vice versa

Human body parts.

Not feeling well words e.g. ; fever, cold, stomach ache, head ache.

Use of the modal particle “le”

Making a telephone call Use of “jiu” and “cal” (Grammar portion)

Automobiles e.g. Bus, train, boat, car, bike etc.

Traveling, by train, by airplane, by bus, on the bike, by boat.. etc.

#### Module IV

The ordinal number “di”

“Mei” the demonstrative pronoun e.g. mei tian, mei nian etc.

use of to enter to exit Structural particle “de” (Compliment of degree). Going to the Park.

Description about class schedule during a week in school. Grammar use of “li” and “cong”.

Comprehension reading followed by questions.

#### Module V

Persuasion-Please don't smoke. Please speak slowly Praise - This pictorial is very beautiful

Opposites e.g. Clean-Dirty, Little-More, Old-New, Young-Old, Easy-Difficult, Boy-Girl, Black-White, Big-Small, Slow-Fast ... etc. Talking about studies and classmates Use of “it doesn't matter” Enquiring about a student, description about study method.

Grammar: Negation of a sentence with a verbal predicate.

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

### Text & References:

- “Elementary Chinese Reader Part I, Part-2” Lesson 21-30

## FINANCIAL REPORTING – II / (FR-F7)

### Course Objective:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Learning outcomes:

- Application of the IFRS (and Ind AS in India) to various business contexts
- Preparation of single entity financial statement and simple group financial statements

### Course Contents:

#### Module I: Application of Accounting Standards

Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement

#### Module II: Preparation of Single Entity Financial Statements

Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1)

#### Module III: Group Accounts - Basics

Concept of group - concepts of parent, subsidiary & associate - concept of control of parent over subsidiary - concept of non-controlling interest - basics of consolidation - identify which entity should prepare consolidated financial statements

#### Module IV: Preparation of Consolidated Financial Statements

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate - computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation - fair value adjustments on consolidation - effects of intra-group trading on consolidation - effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements

#### Model V: Current Developments in Financial Accounting

Concept of integrated reporting - use of integrated reporting by companies - types of capital used in integrated reporting - principles of integrated reporting

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

### Text & References:

- **Kaplan Publishing, ACCA Financial Reporting (FR)**
- P.C. Tulsian "Tulsian's financial reporting, S. Chand, March 2014.
- William J. Bruns, Cengage "Financial Reporting & Management Accounting", Learning India Pvt. Ltd, July 2010.
- C.A. Praveen Sharma "Financial Reporting with Accounting Standards", Pooja Law Publishing Company, January 2013.
- Raiyani Jagdish, Dr. Gaurav Lodha, "International Financial Reporting Standards and Indian Accounting Practices, New Century Publications.

# STRATEGIC BUSINESS LEADER – I / (SBL-I)

Course Code: BCH 482  
C:04

L:3, T:1, P/FW:0

## Course Objective:

This paper aims to provide the students with the principles of corporate governance applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties. It discusses various professional skills that a professional manager needs to acquire and apply.

Learning outcomes:

- Evaluating effectiveness of the governance & agency system
- Applying a range of professional skills in a corporate environment workplace
- Understanding leadership and ethics

## Course Contents:

### Module I: Corporate Governance

Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organisation as a corporate citizen in the context of governance

### Module II: Governance Approaches & Scope

Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors

### Module III: Public Sector Governance

Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organisation with governance systems

### Module IV: Professional Skills in Workplace

Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario)- Advise on the implications of collaborative working and partnering, such as franchising, organisation process outsourcing, shared services and global business services.

### Module V: Leadership, Ethics & Governance

Qualities of leadership – leadership & organisational culture – ethical codes & leadership in the context of governance – management behaviour & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption- Describe the objectives, content and limitations of, governance codes intended to apply to multiple national jurisdictions [2]  
i) Organisation for economic cooperation and development (OECD) Report ii) International corporate governance network (ICGN) Global Governance Principles

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

## Text & References:

- **Kaplan Publishing, ACCA Strategic Business Leader (SBL)**
- Vallabhaneni S Rao, Corporate Management, Governance and Ethics: Best Practices, Wiley Publication,
- Bhatia S K, Business Ethics and Corporate Governance, Deep and Deep Publications Pvt. Ltd

- Fernando AC, Business Ethics and Corporate Governance, Pearson
- Rezaee Zabihollah, Corporate Governance and Ethics, Wiley

## STRATEGIC BUSINESS REPORTING – I / (SBR-I)

Course Code: BCH 483  
C:04

L:3, T:1, P/FW:0

### Course Objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Understand the perspective of professional behaviour & compliance with accounting standards
- Reporting financial performance in accordance with accounting & reporting standards
- Interpret financial performance for different stakeholders
- Assess impact of changes in accounting regulation

### Course Contents:

#### Module I: Professional Behaviour & Compliance

Ethical & professional issues in financial reporting – relevance & importance of ethical & professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports

#### Module II: Reporting of Financial Performance

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & de-recognition, measurement bases – income taxes including deferred taxes – provisions & contingencies – share based payments – fair value measurement

#### Module III: Interpretation of Financial Statements

Analysis & interpretation of financial information and measurement of performance – financial & non-financial performance measures – concept of integrated reporting including objectives, concepts, guiding principles and contents thereof – performance of operating segments

#### Module IV: Changes in Accounting Regulations

Current issues in financial reporting including criticisms on accounting standards – accounting implications of first time adoption of new accounting standards – potential implications of the relevant exposure drafts issued

#### Module V: First Time Adoption of IFRS/Ind AS

Concept of transition date for 1<sup>st</sup> time adoption – selection of accounting policies – process of 1<sup>st</sup> time adoption and its impact of financial performance & financial position of the business – reconciliations & disclosures for the 1<sup>st</sup> time adoption

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

### Text & References:

- Kaplan Publishing, ACCA Strategic Business Reporting (SBR)



- Villiers, Charlotte, Corporate Reporting and Company Law, Publisher, Cambridge University.
- David Young and Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd Edition, Wiley publishing

## COST AND MANAGEMENT ACCOUNTING – II / (PM-F5)

Course Code: BCH 480  
C:03

L:2, T:1, P/FW:0

### Course Objective:

This paper underpins the knowledge and skills in the area of management accounting and applies the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives.

Learning outcomes:

- Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organisation
- Understand & apply decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency
- Divisional performance and transfer pricing and behavioural considerations in performance management

### Course Contents:

#### Module I: Advanced Management Accounting Techniques

Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry – Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

#### Module II: Advanced Budgetary Control and Standard Costing

Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

#### Module III: Pricing and Decision Making Techniques

Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with  $MR = MC$  equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing

#### Module IV: Performance Analysis and Divisional Performance

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model

for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach – Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices

## **Module V: Risk Analysis in Business Decisions and Behavioural Considerations**

Understand the risk & uncertainty in short term and their impact on business decisions – apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information – Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation

Evaluation Scheme:

|               |    |    |    |    |
|---------------|----|----|----|----|
| Components    | A  | CT | CA | EE |
| Weightage (%) | 05 | 15 | 30 | 50 |

Text & References:

- **Kaplan Publishing, ACCA Performance Management (PM)**
- Arora, M. N. (2015) *Cost and Management Accounting (Theory and Problems)*, 4th Edition, Himalaya Publishing House.
- Jawahar, L & Srivastava, S (2013) *Cost Accounting*, 5th edition, Mc Graw Hill Education.
- Jain, P. K. (2013) *Cost Accounting*, 3rd edition, Tata Mc Graw Hill Education
- Maheshwari, S.N. & Maheswari, S.K. (2012) *Cost Accounting*, 10th Edition, Sultan Chand Publication.

# MACRO ECONOMICS ANALYSIS -II

Course Code: BCH 451

L:2, T:1, P/FW:0 C:03

## Course Objective:

This course is to familiarize the students with the concepts of macro economics so that they can use these as inputs in decision making process. Emphasis would be laid on the understanding of key economic variables which influence the individual life and the business environment in which the business operations and strategies of the firm take place.

## Course Contents:

### Module I

Balance of Payments: Meaning and structure of balance of payments, kinds of disequilibrium in balance of payments, process of adjustment in balance of payments, Analysis of performance of Indian economy in the external sector

### Module II

Foreign Exchange: foreign exchange market, exchange rate systems, exchange rate determination, fixed versus flexible exchange rate, Real Exchange Rate and Net Exports, Marshall-Lerner Condition, The J Curve, Devaluation in developing countries, Purchasing Power Parity

### Module III

Walras' law, IS Curve: parametric shifts of IS Curve, Slope of IS Curve, LM Curve: impact of varying money supply, slope of LM curve, IS and LM- Fiscal and Monetary Policy; IS-LM in India

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

## Text & References:

- Souza, Errol D (2012). Macroeconomics, 2<sup>nd</sup> Ed, Pearson Education
- Dornbusch, R., Fischer, S., & Startz, R. (2004). Macroeconomics, 9<sup>th</sup> Ed, McGraw-Hill
- Ahuja, H. L. (2006). Macro Economics, S. Chand & Company Ltd.
- Agarwal, V. (2010). Macroeconomics Theory and Policy, 1<sup>st</sup> Ed, Pearson India
- Mankiw, N. G. (2012). Macroeconomics, 8<sup>th</sup> Ed, Worth Publishers
- Barro, R. J. (1997). Macroeconomics, 5<sup>th</sup> Ed, The MIT Press
- Salvatore, D. (2012). Introduction to International Economics, 3<sup>rd</sup> Ed, John Wiley & Sons
- Branson, W. H. (1989). Macroeconomic Theory and Policy, 3<sup>rd</sup> Ed, HarperCollins India
- Shapiro, E. (1982). Macro Economic Analysis, 5<sup>th</sup> Edition, Tata McGraw Hill.
- Dwivedi, D. N. (2003). Macroeconomics Theory and Policy, 4<sup>th</sup> Ed, Tata McGraw Hill.

# DATA ANALYTICS

Course Code: BCH421  
C:03

L:2, T:1, P/FW:0

## Course Objective:

This course has been designed with an objective to familiarize students with MS Excel and SPSS for carrying out data analysis for research and business decision making.

## Course Contents:

### Module I: Basics of MS Excel

Understanding Basics of Spreadsheet; Sorting Data; Filtering Data; Conditional Formatting; Inserting and Copying Formulas; Freeze Panes; Range Names, Paste Special Command, Text Functions, Count Functions, Text Functions

### Module II: Data Presentations: Graphs & Charts

Bar Chart, Line Chart, Column Chart, Pie Chart, Area Chart, Stock Chart, Surface Chart, Doughnut Chart, Scatter Diagram, Bubble Diagram, Radar diagram,

### Module III: Data Analysis using MS Excel

Basic Pivot Tables, Pivot Charts, What if Analysis: Goal Seek, Data Table, Scenario Manager; Using Data Analysis Tool for Statistical Analysis; Using Solver, NPV, IRR,

### Module IV: Data Analysis Using SPSS

Basics of SPSS, Building Variable View; Summarizing Non Parametric Data; Descriptive Statistics, Cross Tabulation, Inferential Statistics: Chi Square Test, t-test, One Way ANOVA, Correlation & Regression Analysis

## Evaluation Scheme

| Components    | CA | A | CT | ETE |
|---------------|----|---|----|-----|
| Weightage (%) | 95 | 5 | 00 | 00  |

## Text & Reference Books

- Winston, W. L., (2014). Microsoft Excel 2013: Data Analysis & Business Modeling
- Landau, S., & Everitt, B.S., (2004), A Handbook of Statistical Analysis Using SPSS, Chapman & Hall/CRC

# INDUSTRY & COMPANY ANALYSIS

Course Code: BCH422

L:3, T:0, P/FW:0 C:03

## Course Objective:

The course is designed to give the student basic understanding about various industries such as market structure, trends of key indicators, major players and other important dimensions.

## Course Contents:

The student needs to submit a detailed study report (on the prescribed format) and present their findings on the chosen industry from the following. The discussion will lead to understanding of basic functionality of various industries, trends of key indicators, products and players & other important decisions.

|                                   |                         |                         |
|-----------------------------------|-------------------------|-------------------------|
| Agriculture and Allied Industries | Insurance               | Telecommunications      |
| Automobiles                       | IT & ITeS               | Textiles                |
| Aviation                          | Manufacturing           | Tourism and Hospitality |
| Banking                           | Media and Entertainment | Healthcare              |
| Cement                            | Metals and Mining       | Infrastructure          |
| Consumer Durables                 | Oil and Gas             | Renewable Energy        |
| Ecommerce                         | Pharmaceuticals         | Retail                  |
| Education and Training            | Power                   | Gems and Jewellery      |
| Financial Services                | Railways                |                         |
| FMCG                              | Real Estate             |                         |

## Evaluation Scheme:

| Components    | Report | Presentations | Continuous Assessment | Attendance | Viva | EE |
|---------------|--------|---------------|-----------------------|------------|------|----|
| Weightage (%) | 25     | 25            | 25                    | 05         | 20   | NA |

## References:

ANNUAL SURVEY OF INDUSTRIES  
UNCOMTRADE  
INTERNATIONAL TRADE CENTER

# BUSINESS COMMUNICATION - II

Course Code: BCS 401  
P/FW:0C:01

L:1, T:0,

## Course Objective:

To teach the participants strategies for improving academic reading and writing. Emphasis is placed on increasing fluency, deepening vocabulary, and refining academic language proficiency.

## Course Contents:

### Module I: Social Communication Skills

Small Talk  
Conversational English  
Appropriateness  
Building rapport

### Module II: Context Based Speaking

In general situations  
In specific professional situations  
Discussion and associated vocabulary  
Simulations/Role Play

### Module III: Professional Skills

Presentations  
Negotiations  
Meetings  
Telephony Skills

## Evaluation Scheme:

| Components    | CT1 | CT2 | CAF | V  | GD | GP | A |
|---------------|-----|-----|-----|----|----|----|---|
| Weightage (%) | 20  | 20  | 25  | 10 | 10 | 10 | 5 |

CAF - Communication Assessment File

GD - Group Discussion

GP - Group Presentation

## Text & References:

- Essential Telephoning in English, Garside/Garside, Cambridge
- Working in English, Jones, Cambridge
- Business Communication, Raman -Prakash, Oxford
- Speaking Personally, Porter-Ladousse, Cambridge
- Speaking Effectively, Jermy Comfort, et.al, Cambridge
- Business Communication, Raman -Prakash, Oxford

# BEHAVIOURAL SCIENCE - IV

Course Code: BSS 403

L:1, T:0, P/FW:0C:01

## Course Objective:

- To inculcate an elementary level of understanding of group/team functions
- To develop team-spirit and to know the importance of working in teams

## Course Contents:

### Module I: Group formation

Definition and Characteristics; Importance of groups; Classification of groups; Stages of group formation  
Benefits of group formation

### Module II: Group Functions

External Conditions affecting group functioning: Authority, Structure, Org. Resources, Organizational policies etc.; Internal conditions affecting group functioning: Roles, Norms, Conformity, Status, Cohesiveness, Size, Inter group conflict; Group Cohesiveness and Group Conflict; Adjustment in Groups

### Module III: Teams

Meaning and nature of teams; External and internal factors effecting team; Building Effective Teams  
Consensus Building; Collaboration

### Module IV: Leadership

Meaning, Nature and Functions; Self leadership; Leadership styles in organization; Leadership in Teams

### Module V: Power to empower: Individual and Teams

Meaning and Nature ; Types of power; Relevance in organization and Society

### Evaluation Criteria:

| S. N.        | Evaluation Component           | Weightage % | Tentative Schedule  |
|--------------|--------------------------------|-------------|---------------------|
| 1            | Social Awareness Program (SAP) | 25          | End of semester     |
| 2            | Journal of Success             | 10          | Throughout Semester |
| 3            | Attendance                     | 05          | Throughout Semester |
| 4            | Workshop Assessment            | 45          | After every session |
| 5            | Student Assignment             | 15          | End of semester     |
| <b>Total</b> |                                | <b>100</b>  |                     |

### Text & References:

- Organizational Behaviour, Davis, K.
- Hoover, Judhith D. Effective Small Group and Team Communication, 2002, Harcourt College Publishers
- Dick, Mc Cann & Margerison, Charles: Team Management, 1992 Edition, viva books
- LaFasto and Larson: When Teams Work Best, 2001, Response Books (Sage), New Delhi
- Smither Robert D.; The Psychology of Work and Human Performance, 1994, Harper Collins College Publishers

# FRENCH - IV

Course Code:

FLN401

L:2, T:0, P/FW:0C:02

## Course Objective:

To enable students:

- To develop strategies of comprehension of texts of different origin
- To present facts, projects, plans with precision

## Course Contents:

Module C: pp. 104 - 139 : Unités 8,9

Contenu lexical :

Unité 8: Découvrir le passé

1. parler du passé, des habitudes et des changements.
2. parler de la famille, raconter une suite d'événements/préciser leur date et leur durée.
3. connaître quelques moments de l'histoire

Unité 9: Entreprendre

1. faire un projet de la réalisation: (exprimer un besoin, préciser les étapes d'une réalisation)
2. parler d'une entreprise
3. parler du futur

Contenu grammatical:

1. Imparfait
2. Pronom « en »
3. Futur
4. Discours rapporté au présent
5. Passé récent
6. Présent progressif

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- le livre à suivre : Campus: Tome 1



# GERMAN - IV

Course Code: FLG401

L:2, T:0, P/FW:0C:02

## Course Objective:

The course objective is to enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language. Further, to give the students an insight into the culture, geography, political situation and economic opportunities available in Germany and an introduction to Advanced Grammar Language and Professional Jargon

## Course Contents:

### Module I: Present perfect tense

Present perfect tense, usage and applicability, Usage of this tense to indicate near past, Universal applicability of this tense in German

### Module II: Letter writing

To acquaint the students with the form of writing informal letters

### Module III: Interchanging prepositions

Usage of prepositions with both accusative and dative cases, Usage of verbs fixed with prepositions, Emphasizing on the action and position factor

### Module IV: Past tense

Introduction to simple past tense, Learning the verb forms in past tense, Making a list of all verbs in the past tense and the participle forms

### Module V: Reading a Fairy Tale

Comprehension and narration , Rotkäppchen, Froschprinzessin, Die Fremdsprache

### Module VI: Genitive case

Genitive case - Explain the concept of possession in genitive  
Mentioning the structure of weak nouns

### Module VII: Genitive prepositions

Discuss the genitive prepositions and their usage: (während, wegen, statt, trotz)

### Module VIII: Picture Description

Firstly recognize the persons or things in the picture and identify the situation depicted in the picture;

Secondly answer questions of general meaning in context to the picture and also talk about the personal experiences which come to your mind upon seeing the picture.

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

# SPANISH - IV

Course Code: FLS401

L:2, T:0, P/FW:0C:02

## Course Objective:

To enable students acquire working knowledge of the language; to give them vocabulary, grammar, voice modulations/intonations to handle everyday Spanish situations with ease.

## Course Contents:

### Module I

Revision of earlier semester modules  
Introduction to Present Continuous Tense (Gerunds)

### Module II

Translation with Present Continuous Tense  
Introduction to Gustar, Parecer, Apetecer, doler

### Module III

Imperatives (positive and negative commands of regular verbs)

### Module IV

Commercial/business vocabulary

### Module V

Simple conversation with help of texts and vocabulary  
En la recepcion del hotel  
En el restaurante  
En la agencia de viajes  
En la tienda/supermercado

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Español Sin Fronteras (Nivel - Elemental)

## CHINESE – IV

Course Code: FLC 401  
P/FW:0C:02

L:2, T:0,

### Course Objective:

How many characters are there? The early Qing dynasty dictionary included nearly 50,000 characters the vast majority of which were rare accumulated characters over the centuries. An educate person in China can probably recognize around 6000 characters. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

### Course Contents:

#### Module I

Dialogue Practice Observe picture and answer the question Pronunciation and intonation  
Character writing and stroke order. Electronic items

#### Module II

Traveling – The Scenery is very beautiful Weather and climate Grammar question with – “bu shi ... Ma?” The construction “yao ... le” (Used to indicate that an action is going to take place) Time words “yiqian”, “yiwai” (Before and after). The adverb “geng”.

#### Module III

Going to a friend house for a visit meeting his family and talking about their customs.

Fallen sick and going to the Doctor, the doctor examines, takes temperature and writes prescription.

Aspect particle “guo” shows that an action has happened some time in the past. Progressive aspect of an actin “zhengzai” Also the use if “zhe” with it. To welcome someone and to see off someone .... I cant go the airport to see you off... etc.

#### Module IV

Shipment. Is this the place to checking luggage? Basic dialogue on – Where do u work? Basic dialogue on – This is my address Basic dialogue on – I understand Chinese Basic dialogue on – What job do u do?  
Basic dialogue on – What time is it now?

#### Module V

Basic dialogue on – What day (date) is it today? Basic dialogue on – What is the weather like here. Basic dialogue on – Do u like Chinese food? Basic dialogue on – I am planning to go to China.

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C – Project + Presentation

I – Interaction/Conversation Practice

### Text & References:

- “Elementary Chinese Reader, Part-2” Lesson 31-38

# STRATEGIC BUSINESS LEADER – II / (SBL-II)

Course Code: BCH 582  
C:04

L:3, T:1, P/FW:0

## **Course Objective:**

This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

Learning outcomes:

- Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources
- Development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisation
- Use of information technology & data analytics to critically investigate into factors affecting the value chain

## **Course Contents:**

### **Module I: Concepts of Strategy**

Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of models such as PESTEL, Porter's Diamond in assessing environmental impact – Assessing competitive position using models like Porter's five forces and Porter's value chain-

### **Module II: Internal Competencies, Capabilities and Resources**

Identify organisation's capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organisation's abilities to assess its capabilities

### **Module III: Strategic Choices**

Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalised environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff's matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises- Assess how internal development, or business combinations, strategic alliances and partnering can be used to achieve business growth- Assess the suitability, feasibility and acceptability of alternative sources of short and long term finance, including initial coin offerings (ICO), available to the organisation to support strategy and operations

### **Module IV: Strategic Action**

Implementing strategic plan – aspects of the change management process – challenges of change management – organising & enabling success – business change life-cycle – Harmon's process-strategy matrix – improving processes in organisation

### **Module V: Use of Technology in Developing Strategic Alternatives**

Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – explain the value chain of E-business – IT systems security & control

### Evaluation Scheme:

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

- **Kaplan Publishing, ACCA Strategic Business Leader (SBL)**
- Business Policy and Strategic Management, Jauch & Glueck
- Strategic Management, Formulation, Implementation & Control, Pearce & Robinson (McGraw Hill), (9<sup>th</sup> Edition)

# STRATEGIC BUSINESS REPORTING – II / (SBR-II)

Course Code: BCH 583  
C:04

L:3, T:1, P/FW:0

## Course Objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Reporting of financial performance
- Group financial statements including group cash flow statements and accounting for associates & joint arrangements
- Accounting for changes in group structures
- Foreign transactions & entities

## Course Contents:

### Module I: Reporting Financial Performance

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) - financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) - employee benefits (including defined contribution plans & defined benefit plans)

### Module II: Group Financial Statements

Definition and application of business combination concept - identifying the acquirer & applying the control principle - cost of business combination - principles of recognition & measurement of identifiable assets & liabilities in acquisition - business combination achieved in stages - circumstances when group financials must be prepared and situations in which group accounting can be exempted - group financial statement including cash flows - consolidating joint arrangements & associates

### Module III: Changes in Group Structure

Acquisition of subsidiary with a view to sale - implications of loss of control over subsidiary on group accounts - group accounts of a complex group including vertical and D-shaped group, concept of effective ownership - accounting for acquisition in stages - disposal of entities with or without loss of control

### Module IV: Foreign Transactions & Entities

Principles of identifying the functional currency of a parent entity - Consolidation of a foreign subsidiary & associate - applying the rules for translation of foreign currency balances into functional currency of a parent - accounting for foreign assets & liabilities

### Module V: Current Developments

Environmental & social reporting - convergence between national & international reporting standards - practice of integrated reporting

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

## Text & References:

- **Kaplan Publishing, ACCA Strategic Business Reporting (SBR)**
- Villiers, Charlotte, Corporate Reporting and Company Law, Publisher, Cambridge University.

- David Young and Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd Edition, Wiley publishing

## SUMMER INTERNSHIP

Course Code: BCH 550

L:0, T:0, P/FW:0 C:03

### GUIDELINES FOR INTERNSHIP FILE

There are certain phases of every Intern's professional development that cannot be effectively taught in the academic environment. These facets can only be learned through direct, on-the-job experience working with successful professionals and experts in the field. The internship program can best be described as an attempt to institutionalise efforts to bridge the gap between the professional world and the academic institutions. Entire effort in internship is in terms of extending the program of education and evaluation beyond the classroom of a university or institution. The educational process in the internship course seeks out and focuses attention on many latent attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision making ability, inter-disciplinary approach, skills for data handling, ability in written and oral presentation, sense of responsibility etc.

In order to achieve these objectives, each student will maintain a file (Internship File). The Internship File aims to encourage students to keep a personal record of their learning and achievement throughout the Programme. It can be used as the basis for lifelong learning and for job applications. Items can be drawn from activities completed in the course modules and from the workplace to demonstrate learning and personal development.

The File will assess the student's analytical skills and ability to present supportive evidence, whilst demonstrating understanding of their organization, its needs and their own personal contribution to the organization.

The layout guidelines for the Internship File:

- A4 size Paper
- font: Arial (10 points) or Times New Roman (12 points)
- line spacing: 1.5
- top and bottom margins: 1 inch/ 2.5 cm; left and right margins: 1.25 inches/ 3 cm

The File will include *five sections* in the order described below. The content and comprehensiveness of the main body and appendices of the report should include the following:

1. **The Title Page**--Title - An Internship Experience Report For (Your Name), name of internship organization, name of the Supervisor/Guide and his/her designation, date started and completed, and number of credits for which the report is submitted.
2. **Table of Content**--an outline of the contents by topics and subtopics with the page number and location of each section.
3. **Introduction**--short, but should include how and why you obtained the internship experience position and the relationship it has to your professional and career goals.
4. **Main Body**--should include but not be limited to daily tasks performed. Major projects contributed to, dates, hours on task, observations and feelings, meetings attended and their purposes, listing of tools and materials and their suppliers, and photographs if possible of projects, buildings and co-workers.
5. **Appendices**--include pamphlets, forms, charts, brochures, technical and descriptive literature, graphs and other information related to your Internship experience.

The Main Body will have three sections and will include the following items which will be evaluated for the final assessment:-

1. An analysis of the company/organization in which the student is working
2. A personal review of the student's management skills and how they have been developed through the programme.
3. The research report that the student has prepared on the project assigned to him by the organization. (Incase a student is not assigned a specific research project in

the organization, he has to select any one aspect of the organization and prepare a research report on it).

## ASSESSMENT OF THE INTERNSHIP FILE

The student will be provided with the Student Assessment Record (SAR) to be placed in front of the Internship File. Each item in the SAR is ticked off when it is completed successfully. The faculty will also assess each item as it is completed. The SAR will be signed by the student and by the faculty to indicate that the File is the student's own work. It will also ensure regularity and meeting the deadlines.

## STUDENT ASSESSMENT RECORD (SAR)

| Management File Item  | Criteria for successful completion of the item  |
|---|---|
| 1. Analysis of organization (1500- 2000 words)                        | <ul style="list-style-type: none"> <li>• Clear presentation of ideas and analysis</li> <li>• Provides an organizational diagram, following organization presentation conventions</li> <li>• Analysis covers the organization's:               <ul style="list-style-type: none"> <li>➤ Business strategy and mission</li> <li>➤ Structure</li> <li>➤ Resources and assets</li> <li>➤ Current financial performance</li> <li>➤ Leadership/decision-making style</li> <li>➤ Staffing and skill base</li> <li>➤ Products/services and customers</li> </ul> </li> </ul>   |
| 2. Personal review of Management skills development (1000-1500 words) | <ul style="list-style-type: none"> <li>• Clear presentation of ideas and analysis</li> <li>• Demonstrate awareness of own management skills</li> <li>• Presents critical analysis of own management effectiveness, supported with examples</li> <li>• Provides evidence of development of specific management skills e.g. strategic, financial, leadership</li> <li>• Explains how new skills and learning have benefited the organization and self</li> </ul>  |
| 3. Design of Research Project (1500- 2000 words)                      | <ul style="list-style-type: none"> <li>• Clear presentation of ideas and analysis</li> <li>• Justifies the choice of subject for the research project and why this might be beneficial to the organization</li> <li>• Selects and justifies appropriate research methods for the project</li> <li>• Demonstrate understanding of the key stages in undertaking a research project</li> <li>• Indicates which analytical/statistical tools would be most appropriate and why</li> <li>• The design plan takes account of the resourcing implications of carrying out the research e.g. staffing and other costs</li> </ul> |

### Evaluation:

Report by Student (Internship File)

a. Organization & Presentation/Language and clarity /substance of Contents covered and Comprehensiveness

20%

b. Research Report

30%

Industry Feedback (continuous)

20%

Presentation & Viva (At the end)

30%



Total  
100%

## CORPORATE ACCOUNTING

Course Code: BCH 570  
C:03

L:2, T:1, P/FW:0

### Course Objective:

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

### Course Contents:

#### **Module I**

Accounting for share capital transactions - issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; buy-back of shares; Issue and redemption of preference shares under the companies Act 2013; Issue of debentures under the Companies Act 2013; accounting treatment and procedures, redemption of debentures-Rules, sources & methods

#### **Module II**

Underwriting of shares - SEBI (ICDR) Regulations for Underwriting, payment of underwriting commission, types of Underwriting agreement, Marked and unmarked applications, Full and Partial Underwriting, Determination of Liability in respect of underwriting Contract; Amalgamation-Forms, Motives, requirements of the Companies Act 2013; Types of Amalgamation, Internal reconstruction-Objectives & Forms

#### **Module III**

Holding and subsidiary companies -Meaning, Requirements of Companies Act 2013, consolidation of Financial Statements and Accounting Standards and presentation of consolidated Financial Statements.

#### **Module IV**

Good will - Meaning - Definition - Elements of goodwill - Types of Goodwill - Valuation of Purchased Goodwill - Valuation of Non-Purchased or inherent Goodwill -Average Profit Method - Super Profit Method - Capitalization of Average Profit Method - Capitalization of Super Profit Method - annuity method. Shares - Meaning - need for valuation - factors affecting valuation - methods of valuation - Asset Backing or Intrinsic Value Method -Yield Valuation Method - Dividend Yield - Fair Value method.

#### **Module V**

Liquidation of Companies - Meaning and modes of winding up and Liquidation, Modes of Winding Up, Preparation of Liquidator's Statement of affairs -, Adjustments of Right of Contributories, Payment and their order, preferential creditors, Unsecured Creditors, Liquidator's Remuneration

### Evaluation:

| Components    | A | CT | C | H | EE |
|---------------|---|----|---|---|----|
| Weightage (%) | 5 | 15 | 5 | 5 | 70 |

### Text & References:

- Hanif M & Mukherjee A (2017) Corporate Accounting 2<sup>nd</sup> Edition, Mc GrawHill Education
- Rajasekaran V. & Lalitha R. (2013) Corporate Accounting, 5<sup>th</sup> Edition, Pearson publication

- Maheshwari S N ( 2014) Corporate Accounting, 5<sup>th</sup> Edition, Vikas Publishing House
- Goyal V K, Goyal Ruchi (2012) Corporate Accounting, 6<sup>th</sup> Edition, PHI Learning Pvt.Ltd

# FUNDAMENTALS OF INVESTMENT

Course Code: BCH 505

L:2, T:1, P/FW:0 C: 03

## Course Objective:

To introduce students to different investment alternatives - its valuation analysis and investor protection

## Course Contents:

### Module I: The Investment Environment

The investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, concept of risk and return, Impact of Taxes and inflation on return. Introduction to mutual funds

### Module II

Valuation of Fixed Income Securities

### Module III: Security Analysis

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis

### Module IV: Portfolio Analysis and selection

Capital Asset Pricing Model; Security Market Line; Arbitrage Pricing Theory, Diversification, Markowitz risk return optimization, Single Index model, Sharpe Index Model, Portfolio Beta and efficient frontier

### Module V: Financial derivatives

Introduction to Financial derivatives, financial derivatives Markets in India.

### Module VI: Investor Protection

SEBI & role of stock exchange in investor protection, investor grievances and their redressal system, insider trading, investors' awareness and activism.

## Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## Text & References:

- Chandra, P.(2002), Investment Analysis, Tata McGraw Hill
- Fischer, D.E. and Jordan, R.J. (1995), Security Analysis & Portfolio Management, Prentice Hall of India
- Bhat, Sudhindra;(2009); Security Analysis & Portfolio Management; Excel Books
- Dash, A.P.;(2009); Security Analysis & Portfolio Management; I.K. International

# FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

*Course Objective:*

To introduce students to different financial institutions, Markets and the services which are available in India?

**Course Contents****Module : Financial Markets**

Capital Market: Impact of monetary policy, Industrial securities market, Primary market and Secondary market. Govt. Securities Market, Long Term Loan Market Money Market: Call money market, Treasury bills market, Commercial bills market, Short Term Loan Market Commercial papers and certificates of deposits, Discount and Finance House of India, Government Securities Market, Recent developments.

**Module II: Mutual funds**

Meaning, types, functions, advantages; Private and public sector mutual funds; Performance and growth of mutual funds in India; SEBI guidelines.

**Module III : Financial Institutions, Intermediaries**

Evolution of banking in India: Banking Structure: RBI, Commercial Banks, Cooperative Banks, Regional Rural Banks, NABARD; Capital adequacy; CRR & SLR, Repo & Reverse Repo, Bank rate.

**Module IV: Discounting Factoring and Forfeiting**

The concept, significance, types; Discounting, Factoring ,Forfeiting; Leasing; Factoring vs. leasing; Hire Purchase; Credit card: The concept, types, advantages and disadvantages. Credit Rating: Mechanism, Role of CRISIL and ICRA.

**Module V: Non-Banking Finance Companies**

Evolution and present status. Insurance Companies: Economics of insurance, The insurance industry and its regulation; LIC, GIC. Development finance institutions: Concept, role of DFIs, Sources of funds.

**Evaluation Scheme:**

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

- Text & References:
- Bharti Pathak; Indian Financial System Pearson Education
- Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House.
- Khan, M.Y, Financial Services, Tata McGraw Hill.
- Jeff Madura, Financial Markets and Institutions, South-Western College Publishing.
- B.C Vasant Desai, The Indian Financial System, Himalaya Publishing House.
- Bhole L.M, Financial Institutions and Markets, Tata McGraw Hill.

**PERSONAL FINANCE MANAGEMENT**

### Course Objective:

The course presents essential knowledge and skills to make informed decisions about real world financial issues. The course content is designed to help the learner make wise spending, saving, and credit decisions and to make effective use of income to achieve personal financial success. The course covers the basic principles needed for effective personal finance management, including the practical applications of money management, budgeting, taxes, credit, insurance, housing, investments, and retirement planning.

### Course Contents:

#### Module I: Introduction to personal financial planning

Concept of Personal Financial Planning: Need, Significance, Scope; Ethical issues in Personal Financial Planning.

#### Module II: Investment Avenues

Real Assets: Investment in Real Assets: Real Estate, Their relative merits & demerits. Commercial Vs Residential Property; Financial Assets: Bank Saving Schemes, Insurance Policies, Post Office instruments, Government Saving Schemes, Bullions; Capital Assets: Investments in securities: Primary & Secondary Market. Investment in G-sec; Debt instruments, Mutual Funds.

#### Module III: Goal Planning

Concept of risk assessment of individual, Introduction to portfolio management, Investment for major goals: House, Family, Education, Medical. Retirement planning & investment: Income generation after retirement, liability management, anticipation of expenses.

#### Module IV: Tax planning

Concept, significance and problems of tax planning, Tax evasion and tax avoidance, Individual Taxation Slabs, Wealth Tax, Gift Tax, Capital Gains Tax, Service tax, Recent Tax saving schemes

### Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

- Chandra P, Investment analysis and Portfolio Management, 3rd edition, Tata McGraw Hill
- Ryan Joan S. "Managing Your Personal Finances, South-Western Cengage Learning, 6th edition 2010.
- Jeff Madura, Mike Casey, Sherry J. Roberts "Personal Financial Literacy "Pearson Education, Inc./Prentice-Hall Publishing, 2010
- CPFA NISM Module

# FINANCIAL STATEMENT ANALYSIS

Course Code: BCH 595

L:2, T:1, P/FW:0 C:03

## Course Objective:

Upon completion of this course, the student should be able to analyze and interpret public companies' financial statements. This course is a study of the process of business analysis and valuation through the evaluation of financial statements.

## Course Contents:

### Module I: Introduction

Meaning, Significance, objectives, types of financial analysis, tools of financial statement analysis, limitations of financial analysis

### Module II: Comparative Statement Analysis

Comparative Balance sheet and Income statement analysis, Common size statements and trend analysis

### Module III: Cash Flow Analysis

Analysis of operating activities, analysis of investing activities and analysis of financial activities, preparation and interpretation of cash flow statement

### Module IV: Ratio Analysis

Introduction, use and significance, limitations of ratio analysis, classification-Liquidity, long term solvency, activity and profitability ratios

## Evaluation Scheme:

| Components    | CA | A | CT | EE |
|---------------|----|---|----|----|
| Weightage (%) | 30 | 5 | 15 | 50 |

## Text & References:

- K R Subramanyam (2014) Financial Statement analysis, 11<sup>th</sup> edition, Mc Graw hill
- Fridson Martin, Alvarez Fernando (2002) Financial Statement Analysis, 3<sup>rd</sup> Edition, John Wiley & Sons Inc.
- Sinha, G. (2013). Financial Statement Analysis, 2nd Ed, PHI
- Arora, M. N. (2013). Cost Accounting - Principles and Practices, 11th Ed, Vikas Publishing House
- Shah, P. (2014). Basic Financial Accounting for Management, 6th Ed (Reprint), Oxford Publishing

# CORPORATE TAX PLANNING

**Course Code: BCH 516**  
**C:03**

**L:2, T:1, P/FW:0**

## **Course Objective:**

To help students to understand the concept of Corporate Tax planning and give them a practical exposure to the method of computing corporate tax.

## **Course Contents:**

### **Module I**

Basic Concepts - Assessment year - Previous year - Person - Assessee - Income - Gross Total income - Total income - Capital Asset - Company - Capital Receipts Vs Revenue Receipts - Capital Expenditure Vs Revenue Expenditure - Method of Accounting - Amalgamation. Residential status and Tax incidence - Incomes exempt from tax.

### **Module II**

Computation of Profits and Gains of Business or Profession - General Principles - Deductions and Allowances - Deemed Profits - Income from undisclosed sources - Valuation of stock - Problems on computation of Income from Business or Profession.

### **Module III**

Definitions of Indian Company, Domestic Company, Foreign Company, Industrial Company, Widely held company, closely held company, Investment company, consultancy service company and Trading Company. Deductions available to company - Carry forward and set-off of losses in case of certain companies - Tax on undistributed profits of domestic companies - Problems on computation of taxable income of corporate assessee.

### **Module IV**

Tax Consideration in specified managerial decisions and their implications on cash flow, make or buy, own or lease, retain or replace, export or domestic sales, shut down or continue, purchase by installment or hire, Expand or Reduce the size of business.

### **Module V**

Tax consideration in special areas - Foreign collaboration agreements, Mergers, Amalgamation, Reconstructions and Acquisitions - Capital structure and dividend policy - depreciation and other allowances - New Industrial undertakings and tax reliefs - Personnel compensation plan.

## **Evaluation Scheme:**

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## **Text & References:**

Lakhotia, R.N., and S.Lakhotia, Corporate Tax Planning Hand Book, Vision Books, New Delhi.  
Vinod K. Singhania, Direct Taxes: Law and Practice, Taxmann publications, New Delhi.  
Mehrotra and Goyal, Income Tax Law and Practice, Sahitya Bhawan, Agra.  
Palkivala, N.A. and Palkivala B.A., Kanga and Palkivala's Law & practice of Income Tax, N.M. Tripathi.  
Bhagwati Prasad, Direct Taxes Law and Practice, Wishwa Prakash, New Delhi.  
B.B. Lal, Direct Taxes Practice and Planning, Konark

# INTERNATIONAL BUSINESS

**Course Code: BCH 509**

**L:2, T:1, P/FW:0 C:03**

## **Course Objective:**

To introduce students to the contemporary issues in International Business that illustrate the unique challenges faced by managers in the international business environment.

## **Course Contents:**

### **Module I: Introduction to International Business**

Nature and scope of international business, International business environment, Classical theory of international trade: Absolute cost advantage theory, comparative cost theory, and Modern theory of international trade. Michael Porter model of competitive advantage of nations, Globalization – forces, Meaning, dimensions and stages in Globalization

### **Module II: International Business Environment**

Tariff and non-tariff barriers, General Agreement on Trade and Tariffs (GATT), World Trade Organization, Important Ministerial Conferences & their outcomes, Dispute settlement mechanism under WTO, Regional Integrations, Trade Blocks – nature and levels of integration, arguments for and against regional integration.

### **Module III: Modes of International Entry**

International Business – Entry modes, Franchising, Exporting, Licensing, International Agents, International Distributors, Cross Border Mergers & Acquisitions, Strategic Alliances, Joint Ventures, Overseas Manufacture and International Sales Subsidiaries, Outsourcing, FDI, FII, PFI

### **Module IV: International Financial Management**

Introduction to International Financial Management – International Monetary System, exchange rate system (floating and fixed) Financial Markets and Instruments- Introduction to Export and Import Finance – ECGC & EXIM Bank, Methods of payment in International Trade: Letter of Credit, Banker's Acceptance, Draft.

### **Module V: Forex Exposure**

Country Risk Analysis, Political, Social and Economic, Types of Forex Exposure: Accounting, Operating & Transaction – their management, An introduction to interest rate exposure.

### **Module VI: Foreign Trade Procedure**

An Introduction to Foreign trade Policy and its impact on different sectors of the Economy. Documentation Framework: Types, Characteristics of Document, Export Contract – INCOTERMS – Processing of an Export Order.

## **Evaluation Scheme:**

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

## **Text & References**

Charles W L Hill. and Arun Kumar Jain (2007), International Business: competing in the global market place, Mc Graw-Hill

John D. Daniels Lee H Radebaugh, (2007), International Business: Environments and Operations. Addison Wesley.

Cherulianam, Francis, International Business, 3<sup>rd</sup> edition, Prentice Hall India



# BUSINESS DATA PROCESSING

**Course Code: BCH 518**

**L:2, T:1, P/FW:0 C:03**

## **Course Objective:**

To help students to understand the DBMS concepts with oracle as a tool

## **Course Contents:**

Module I: Introduction to DBMS

Basics of Business Data Processing, Concept of Database, Table, (Relation), Attributes, Primary Key, Foreign Key, Concept of RDBMS. Introduction to ORACLE Features, DSS, Data warehouse, Data Mart, Web Server, Role & responsibilities of ORACLE DBA

Module II: Introduction to SQL

Features of SQL, SQL statements ,i.e. DDL - CREATE, ALTER - ADD, MODIFY, DELETE clauses , DML - INSERT, UPDATE, DELETE SELECT statement with WHERE, ORDER BY, GROUP BY, HAVING Clauses, Set operations in SQL, Nested queries, GRANT and REVOKE

Module III: Functions and Introduction to PL / SQL

MAX, MIN SORT, COUNT, AVERAGE Numeric, String Functions, Conversion Functions like TO\_CHAR, TO\_DATE, Date Functions. Difference between SQL AND PL/SQL, Block definition structure, Block Functions - %Type, %RowType, IF.....ELSE ...END IF Statement, FOR....LOOP.. END LOOP, WHILE...LOOP... END LOOP

Module IV: Concept of Cursors and Triggers

Types- Implicit, Explicit Open, Close cursor. Block Level, Field level triggers, Simple example to be solved with Form

Module V: Working with forms Menus and Reports

Basic Concept, Application Development in Form, Creating a Form, Running a Form, Form Triggers, maintaining Standards in Forms, Master Detail Forms, Libraries and Alerts; Using Default Menu, Using custom menu Attaching a Menu Module to a Form, Opening a Form through a menu Features, Defining data Module for a Report, Specify Runtime Parameter form for report, specify runtime parameter form for a report.

## **Evaluation Scheme:**

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

## **Text & References**

- An introduction to database:- Date C.J.
- Commercial Application Development Using Developer 2000 by Ivan Bayross.
- Structured Query Languages (SQL) By Osborne.
- SQL - Scott Urman
- Teach yourself ORACLE 8 - Ed.Whalen in 21 days.

# MARKETING MANAGEMENT

Course Code: BCH 590

L:3, T:0, P/FW:0 C:03

## Course Objective:

To help students to understand the concept of marketing and its applications, also to expose the Students to the latest trends in marketing

## Course Contents:

### Module I: Introduction

Nature and scope of marketing- Importance of marketing as a business function - and in the economy - Marketing concepts - Traditional and Modern, Selling V/S marketing - Marketing Environment, Types of different marketing strategies

### Module II:- Product Mix Strategy

Product - concept of product - consumer and Industrial goods - product planning and development, Product mix, New product development process, product life cycle concept, Importance of Branding, Brand Equity, Challenges of branding, Packaging - role and functions.

### Module III:- Pricing Considerations and Strategies

Introduction to various objectives of pricing, Pricing Process; Adapting the price: Concept of geographical pricing, promotional pricing, discriminatory pricing. Understanding various pricing strategies and their application

### Module IV: Market Segmentation

Markets and Segmentation; Meaning of Market - Various types of markets and their characteristics; Concept of market segmentation and its Importance - bases for market segmentation

### Module-V

Distribution channels - concept and role - types of distribution channels - Factors affecting choice of a distribution channel.

### Module- VI

Buying Behaviour for Consumer Markets and Industrial Markets, Types of Buying Situations, Buying Decision Process and Factors Affecting Buyer Behaviour, Consumer Adoption Process

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 15 | 30 | 50 |

## Text & References:

- Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
- Dr. C. N. Sontakki: Marketing Management Kalyani Publications New Delhi.
- Marchand & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, Delhi.
- Mohammad Amanatullah: Principles of Modern Marketing. Kalyani Publications New Delhi.

# HUMAN RESOURCE MANAGEMENT

**Course Code: BCH512**  
**C:03**

**L:2, T:1, P/FW:0**

## **Course Objective:**

To help students to understand the concept of human resource management to enable them to better manage the most important asset of any organisation which are people.

## **Course Contents:**

### **Module I**

Human Resource Management – Meaning of HRM, Importance of HRM, Objectives and functions, Process of HRM, systems and techniques, Role of human resource manager, duties and Responsibilities of human resource manager.

### **Module II**

Human Resource planning, Meaning and importance of Human resource planning, benefits of human resource planning. Job Analysis, Job Description and Job Specification. Recruitment and Selection- Uses of tests in selection

### **Module III**

Training- Meaning of Training, Need for training, benefits of training, identification of training needs, methods of training. Issues related with Induction and Placement.

### **Module IV**

Performance Appraisal and Compensation – Meaning of performance appraisal, objectives of Performance appraisal, methods of performance appraisal and limitations. Principles and Techniques of wage fixation, job evaluation, compensation – meaning of compensation, objectives of compensation.

### **Module V**

Promotion and Transfers – Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, right sizing of work force. Need for right sizing. Work Environment – Fatigue, monotony and boredom, Industrial accidents, Employee safety, Morale, Grievance and Grievances handling.

### **Module VI**

HRD – Meaning and Importance of HRD. Knowledge management, knowledge resources. Impact of globalization on human resource management

## **Evaluation Scheme:**

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## **Text & References:**

- C.B. Mamoria, Personnel Management.
- Edwin Flippo, Personnel Management.
- Aswathappa. K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
- Biswanath Chosh, Human Resource Development and Management.

# INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Code: BCH514

L:2, T:1, P/FW:0 C:03

## Course Objective:

To help students to understand the importance and various aspects of industrial relations and labour laws

## Course Contents:

### Module I

Introduction to Industrial Relation Definition, Concepts, Nature of industrial relations, Importance of industrial relations, Approaches to industrial relations, The Labour movement, Characteristics of Indian Labour.

### Module II

Indian Trade Union Movement, Nature of Trade Unions, Reasons for employees to join trade Unions, Problems of Trade Unions & Remedies, Trade Union Act 1926. Labour welfare and social security -Merits & Demerits of Welfare Measures, Types of Welfare Activities, Growth of Labour Welfare & Social Security in India. Retirement benefits - Provident Fund- Public Provident fund, Gratuity, statutory provisions regarding gratuity, Pension.

### Module III

Collective Bargaining Meaning, Concept, Prerequisites, Process, Principles, Essential Conditions for the Success of Collective Bargaining. Collaboration and Workers Participation in Management. Bases and Interventions for collaboration. Concepts, Objectives and Types of workers participation in management.

### Module IV

Grievance handling and Industrial Discipline- causes, effects and Grievance redressal procedure. Purview of Industrial Employment (standing orders) Act 1946. Industrial Disputes Meaning, Causes and Types of Industrial Conflicts, Strikes & Lockouts, Machinery for resolving Industrial Disputes under the Industrial Disputes Act 1947, Arbitration, Adjudication, Prevention of Industrial Conflicts, Approaches to Conflict, Settlement of Conflicts.

### Module V

Occupational Hazards, Industrial Health & Safety - Types of accidents, Causes and Prevention of accidents. Safety - Need for safety, measures to ensure safety in organisations. The supervisors role in safety Health-Physical health & Mental health, Problems and remedies, noise control, job stress, communicable diseases, Alcoholism and drug abuse, Violence in the work place, Use of computers to monitor health and safety.

### Module VI

Quality Circle- Benefits and Problems of QC. Quality of Work life- Introduction, Meaning, Specific issues in QWL, QWL and productivity, Barriers in QWL, Strategies for improvement of QWL

## Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## Text & References:

- \* Davar, Personnel management and Industrial Relations.
- \* C.B. Memoria, Dynamics of industrial Relations in India.
- \* Johnson, Introduction to Industrial Relations.
- \* Sharma A.M, Industrial Relations.
- \* Biswanth Ghosh, Personnel management and Industrial Relations.
- \* Bhagdiwall- Flippo, Personnel management and Industrial Relations.
- \* Arora, Labour law.

# ADVANCE FINANCIAL MANAGEMENT – I / (AFM-I)

Course Code: BCH 584

L:5, T:1, P/FW:0 C:06

## Course Objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganisation.

Learning outcomes:

- Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
- Finance function in a multi-national organisation
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
- Financial evaluation of business reorganisation and financial reconstruction

## Course Contents:

### MODULE I: ROLE OF SENIOR FINANCIAL ADVISOR

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management - Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

### MODULE II: FINANCE IN MULTI-NATIONAL ORGANISATION

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

### MODULE II: INTERNATIONAL CORPORATE FINANCE

Sources of international finance - Euro bonds, Euro Dollar & Foreign currency bond markets - concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds - role of IMF and WTO

### MODULE IV: MERGERS & ACQUISITIONS

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

### MODULE V: BUSINESS REORGANISATION & FINANCIAL RECONSTRUCTION

Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Evaluation Scheme:

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

## Text & References:

- **Kaplan Publishing, ACCA Advance Finance Management (AFM)**
- Brigham Eugene F & Daves Phillip R, Intermediate Financial Management, Cengage
- Paul SK, Advanced Financial Management, New Central Book Agency (P) Ltd
- Chandra Prasanna, Financial Management: Theory and Practice, Tata Mc Graw Hill

- Arnold Glen, Essentials of Corporate Financial Management, Financial Times Prentice Hall

## ADVANCE PERFORMANCE MANAGEMENT – I / (APM-I)

Course Code: BCH 585

L:5, T:1, P/FW:0 C:06

### Course Objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

### Course Contents:

#### MODULE I: STRATEGIC PLANNING AND CONTROL MECHANISM

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

#### MODULE II: DEVELOPMENT AND ASSESSMENT OF PERFORMANCE HIERARCHY

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

#### MODULE III: EXTERNAL INFLUENCES ON AN ORGANISATION

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

#### MODULE IV: CHANGES IN BUSINESS STRUCTURE AND PERFORMANCE MANAGEMENT

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

#### MODULE V: DESIGNING MANAGEMENT INFORMATION SYSTEMS

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

Evaluation Scheme:

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

- Kaplan Publishing, ACCA Advance Performance Management (APM)
- Caldwell Charles M, Performance Management, American Management Association

- Marr Bernard, Strategic Performance Management, Butterworth Heinemann
- Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
- Cokins Gary, Performance Management, Wiley Publication

## ADVANCE AUDIT & ASSURANCE- I / (AAA-I)

Course Code: BCH 586

L:5, T:1, P/FW:0 C:06

### Course Objective:

This paper underpins the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

Learning outcomes:

- Recognise the legal and regulatory environment and its impact on audit and assurance practice
- Demonstrate the ability to work effectively on an assurance or other service engagement
- Assess and recommend appropriate quality control policies
- Identify and formulate the work required to meet the objectives of audit assignments

### Course Contents:

#### MODULE 1 - REGULATORY ENVIRONMENT

International regulatory frameworks for audit and assurance services - public oversight of audit and assurance practice - The impact of corporate governance principles on audit and assurance practice - The role of audit committees and impact on audit and assurance practice.

#### MODULE 2 - CONSIDERATION OF LAWS IN AUDIT

Money laundering - Importance of customer due diligence (CDD) also referred to as Know Your Customer (KYC) - Flagging potentially suspicious transactions - Laws and regulations

#### MODULE 3 - PROFESSIONAL AND ETHICAL CONSIDERATIONS

Code of Ethics for Professional Accountants - The fundamental principles and the conceptual framework approach - Ethical implications of the external auditor providing non-audit services to a client including an internal audit service - Fraud and error - current and possible future role of auditors in preventing, detecting and reporting error and fraud - Professional liability - practicability and effectiveness of ways in which liability may be restricted including the use of liability limitation agreements.

#### MODULE 4 - QUALITY CONTROL AND PRACTICE MANAGEMENT

Quality control (firm-wide) - Elements of a system of quality control relevant to a given firm. - Advertising, tendering and obtaining professional work and fees - Appropriateness of publicity material including the use of the ACCA logo and reference to fees - Professional appointments - client acceptance; engagement acceptance (new and existing engagements) - Establishing the preconditions for an audit - Agreeing the terms of engagement

#### MODULE 5 - CURRENT ISSUES AND DEVELOPMENTS

Professional and ethical developments - Emerging ethical issues and evaluation of the potential impact on the profession, firms and auditors - The content and impact of exposure drafts, consultations and other pronouncements issued by IFAC and its supporting bodies - Other current issues - Current developments in business practices, practice management and audit methodology - Big data and the use of automated tools and techniques such as data analytics and the potential impact on the conduct of an audit and audit quality.

### Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

**Reference book:**

- **Kaplan Publishing, ACCA Advanced Audit and Assurance (AAA)**

**BUSINESS COMMUNICATION - III**

Course Code: BCS501

L:1, T:0, P/FW:0 C:01

**Course Objective:**

To equip the participant with linguistic skills required in the field of science and technology while guiding them to excel in their academic field.

**Course Contents:**

## Module I

Reading Comprehension

Summarising

Paraphrasing

## Module II

Essay Writing

Dialogue Report

## Module III

Writing Emails

Brochure

Leaflets

## Module IV: Introduction to Phonetics

Vowels

Consonants

Accent and Rhythm

Accent Neutralization

Spoken English and Listening Practice

**Evaluation:**

| Components    | CT1 | CT2 | CAF | V  | GD | GP | A |
|---------------|-----|-----|-----|----|----|----|---|
| Weightage (%) | 20  | 20  | 25  | 10 | 10 | 10 | 5 |

CAF - Communication Assessment File

GD - Group Discussion

GP - Group Presentation

**Text & References:**

- Effective English for Engineering Students, B Cauveri, Macmillan India
- Creative English for Communication, Krishnaswamy N, Macmillan
- A Textbook of English Phonetics, Balasubramanian T, Macmillan



# BEHAVIOURAL SCIENCE - V (INDIVIDUAL, SOCIETY AND NATION)

Course Code: BSS503 L:1, T:0, P/FW:0 C:01

## Course Objective:

This course aims at enabling students towards:

- Understand the importance of individual differences
- Better understanding of self in relation to society and nation
- Facilitation for a meaningful existence and adjustment in society
- To inculcate patriotism and National pride.
- To enhance personal and professional excellence

## Course Contents:

### Module I: Individual differences & Personality

Personality: Definition & Relevance Importance of nature & nurture in Personality Development; Importance and Recognition of Individual differences in Personality; Accepting and Managing Individual differences (Adjustment Mechanisms); Intuition, Judgment, Perception & Sensation (MBTI)

BIG5 Factors

### Module II: Socialization

Nature of Socialization; Social Interaction; Interaction of Socialization Process; Contributions to Society & Nation

### Module III: Patriotism and National Pride

Sense of Pride and Patriotism; Importance of Discipline and hard work; Integrity and accountability

### Module IV: Human Rights, Values and Ethics

Meaning of Human Rights; Human Rights Awareness; Importance of human rights; Values and Ethics- Learning based on project work on Scriptures like Ramayana, Mahabharata, Gita etc

### Module V: Personal and Professional Excellence

Personal excellence:

- Identifying Long-term choices and goals
- Uncovering talent, strength and style

Alan P. Rossiter's eight aspects of Professional Excellence

Resilience during challenge and loss; Continued Reflection (Placements, Events, Seminars, Conferences, Projects, Extracurricular Activities, etc)

## Evaluation Criteria:

| S. N.        | Evaluation Component           | Weightage % | Tentative Schedule  |
|--------------|--------------------------------|-------------|---------------------|
| 1            | Social Awareness Program (SAP) | 25          | End of semester     |
| 2            | Journal of Success             | 10          | Throughout Semester |
| 3            | Attendance                     | 05          | Throughout Semester |
| 4            | Workshop Assessment            | 45          | After every session |
| 5            | Student Assignment             | 15          | End of semester     |
| <b>Total</b> |                                | <b>100</b>  |                     |

## Text & References:

- Bates, A. P. and Julian, J.: Sociology - Understanding Social Behaviour
- Dressler, David and Cans, Donald: The Study of Human Interaction
- Lapiere, Richard. T - Social Change
- Rose, G.: Oxford Textbook of Public Health, Vol.4, 1985.
- Robbins O.B.Stephen;. Organizational Behaviour

# FRENCH - V

Course Code: FLN501 L:2, T:0, P/FW:0 C:02

## Course Objective:

To furnish some basic knowledge of French culture and civilization for understanding an authentic document and information relating to political and administrative life

## Course Contents:

Module D: pp. 131 - 156 Unités 10,11

- Contenu lexical :
- Unité 10: Prendre des décisions
    1. Faire des comparaisons
    2. décrire un lieu, le temps, les gens, l'ambiance
    3. rédiger une carte postale
  
  - Unité 11: faire face aux problèmes
    1. Exposer un problème.
    2. parler de la santé, de la maladie
    3. interdire/demander/donner une autorisation
    4. connaître la vie politique française

## Contenu grammatical:

1. comparatif - comparer des qualités/ quantités/actions
2. supposition : Si + présent, futur
3. adverbe - caractériser une action
4. pronom "Y"

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- le livre à suivre : Campus: Tome 1

# GERMAN - V

Course Code: FLG501 L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

Introduction to Advanced Grammar and Business Language and Professional Jargon

## Course Contents:

### Module I: Genitive case

Genitive case - Explain the concept of possession in genitive

Mentioning the structure of weak nouns

### Module II: Genitive prepositions

Discuss the genitive prepositions and their usage: (während, wegen, statt, trotz)

### Module III: Reflexive verbs

Verbs with accusative case

Verbs with dative case

Difference in usage in the two cases

### Module IV: Verbs with fixed prepositions

Verbs with accusative case

Verbs with dative case

Difference in the usage of the two cases

### Module V: Texts

A poem 'Maxi'

A text Rocko

### Module VI: Picture Description

Firstly recognize the persons or things in the picture and identify the situation depicted in the picture;

Secondly answer questions of general meaning in context to the picture and also talk about the personal experiences which come to your mind upon seeing the picture.

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

# SPANISH - V

Course Code:

BLS 501

L:2, T:0, P/FW:0 C:02

## Course Objective:

To enable students acquire working knowledge of the language; to give them vocabulary, grammar, voice modulations/intonations to handle everyday Spanish situations with ease.

## Course Contents:

### Module I

Revision of earlier semester modules

### Module II

Future Tense

### Module III

Presentations in English on  
Spanish speaking countries'

Culture

Sports

Food

People

Politics

Society

Geography

### Module IV

Situations:

En el hospital

En la comisaria

En la estacion de autobus/tren

En el banco/cambio

### Module V

General revision of Spanish language learnt so far.

## Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

## Text & References:

- Español Sin Fronteras, Greenfield

## CHINESE – V

Course Code: FLC501 L:2, T:0, P/FW:0 C:02

### Course Objective:

What English words come from Chinese? Some of the more common English words with Chinese roots are ginseng, silk, dim sum, fengshui, typhoon, yin and yang, T'ai chi, kung-fu. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

### Course Contents:

#### Module I

##### Drills

##### Dialogue practice

Observe picture and answer the question.

Pronunciation and intonation.

Character writing and stroke order

#### Module II

##### Intonation

Chinese foods and tastes - tofu, chowmian, noodle, Beijing duck, rice, sweet, sour....etc. Learning to say phrases like - Chinese food, Western food, delicious, hot and spicy, sour, salty, tasteless, tender, nutritious, good for health, fish, shrimps, vegetables, cholesterol is not high, pizza, milk, vitamins, to be able to cook, to be used to, cook well, once a week, once a month, once a year, twice a week.....; Repetition of the grammar and verbs taught in the previous module and making dialogues using it.; Compliment of degree "de".

#### Module III

Grammar the complex sentence "suiran ... danshi...."; Comparison - It is colder today than it was yesterday.....etc.; The Expression "chule....yiwai". (Besides); Names of different animals.

Talking about Great Wall of China; Short stories

#### Module IV

Use of "huozhe" and "haishi"

Is he/she married?; Going for a film with a friend.; Having a meal at the restaurant and ordering a meal.

#### Module V

Shopping - Talking about a thing you have bought, how much money you spent on it? How many kinds were there? What did you think of others?; Talking about a day in your life using compliment of degree "de". When you get up? When do you go for class? Do you sleep early or late? How is Chinese? Do you enjoy your life in the hostel?

Making up a dialogue by asking question on the year, month, day and the days of the week and answer them.

### Evaluation Scheme:

| Components    | A  | CT | CA | EE |
|---------------|----|----|----|----|
| Weightage (%) | 05 | 10 | 15 | 70 |

C - Project + Presentation

I - Interaction/Conversation Practice

### Text & References:

- "Elementary Chinese Reader " Part-II Lesson 39-46

# STRATEGIC BUSINESS LEADER – III / (SBL-III)

Course Code: BCH 682  
C:04

L:3, T:1, P/FW:0

## Course Objective:

This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

Learning outcomes:

- Understand and apply the process of risk management
- Organisation control and audit
- Finance function in planning & decision making
- Innovation and change management

## Course Contents:

### Module I: Risk Management

Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies

### Module II: Organisation Control & Audit

Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting

### Module III: Finance Function in Planning & Decision Making

Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

### Module IV: Innovation Management

Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment

### Module V: Change Management

Different types of strategic change & its implications – assess organisation culture using Balogun & Hope Hailey's contextual features – managing change using Lewin's 3 stage model – assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix – leading and managing change projects – post project reviews

Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## Text & References:

- **Kaplan Publishing, ACCA Strategic Business Leader (SBL)**
- Business Policy and Strategic Management, Jauch & Glueck

- Strategic Management, Formulation, Implementation & Control, Pearce & Robinson (McGraw Hill), (9<sup>th</sup> Edition)

## INTRODUCTION TO INDIAN ECONOMY

Course Code: BCH 679  
C:03

L:2, T:1, P/FW:0

### **Course Objective:**

The objective of the subject is to provide the basic knowledge of the structure and the Current developments in the Indian Economy.

### **Course Contents:**

#### **Module I Indian economic growth, distribution and structural change: Comparative historical perspective**

Indian Economy at Independence, Planning and Economic Development, Economic Reforms, Growth and structural change, Fiscal and Budgetary developments.

#### **Module II Human Capital: Demography, health and education**

Population Growth and Economic Development, Population trends and Demographic Transition Theory, Microeconomic theory of fertility, National Population Policy, Demographic Dividend, Human Resource Development, Disparities and Divides, Health Indicators, Health care as Social responsibility, Discussion on NFHS

#### **Module III Growth and Distribution: Poverty, inequality, unemployment and policy interventions**

Poverty, Poverty lines in India, measuring poverty; Inequality meaning and trend, Unemployment, measuring unemployment, unemployment rate, Some characteristics of the Indian Labour market

#### **Module IV Agriculture**

Indian Agriculture, Development; Issues, Policies and agendas for reforms; Highlights of reports by National Commission for Farmers, Agricultural price policy, Farm Profitability, Government's initiative on doubling the farmers income and Food Security

#### **Module V Industry, Services and Infrastructure**

Industrial development since independence, Industrial Policy in India, MSMEs in India, Contribution of MSMEs to Indian Economy, the issues related to growth and sustenance of MSMEs, Overall Industrial Performance since Economic Reform, Competition Laws, Strategy of Disinvestment, Unemployment problem in India and the missing links, Growth process of India's Service Sector, Infrastructure and the Economic Development

#### **Module VI The External Sector**

Policies, Development and issues related to India's External Sector, India and World Trade Organisation (WTO), India's Balance of Payment

### **Evaluation Scheme:**

|               |    |    |    |    |
|---------------|----|----|----|----|
| Components    | A  | CT | CA | EE |
| Weightage (%) | 05 | 15 | 30 | 50 |

### **Text & References:**

Edited by Uma Kapila. (2019). Indian economy since independence. Delhi: Academic Foundation.  
Dutt, R., & Sundaram, K. Indian Economy. New Delhi: S. Chand & Co. Ltd (2016).  
Mishra, & Puri. Indian Economy. Bombay: Himalaya Publishing House (2015).  
Edited by: Raghbendra Jha (2008). The Indian Economy Sixty Years After Independence. London: Palgrave Macmillan

## **Supplementary Readings**

Balakrishnan, P. (2007). The recovery of India: Economic growth in the Nehru era. *Economic and Political Weekly*, 42(45-46), 52-66.  
Bardhan, P. (2012). *Awakening giants, feet of clay: Assessing the economic rise of China and India*. Princeton University Press.  
Basu, K., Maertens, A. (2007). The pattern and causes of economic growth in India. *Oxford Review of Economic Policy*, 23, 143-167.  
Bhagwati, J., Panagariya, A. (2012). *India's tryst with destiny*, Collins Business.  
Centre for Sustainable Employment. (2018). *State of working India 2018*. Azim Premji University.  
Desai, S. (2015). Demographic deposit, dividend and debt. *The Indian Journal of Labour Economics*, 58, 217-232.  
Dreze, J., Khera, R. (2017). Recent social security initiatives in India, *World Development*, 98, 555-572.  
Dreze, J., Sen, A. (2013). *India: An uncertain glory*. Allen Lane.  
Joshi, V. (2016). *India's long road: The search for prosperity*. Allen Lane.  
Meenakshi, J. (2016). Trends and patterns in the triple burden of malnutrition in India. *Agricultural Economics*, 47, 115-134.  
Ministry of Finance. (2016). Universal basic income: A conversation with and within the mahatma. Chapter 9 in *Economic Survey*, 172-212.  
Panagariya, A., Mukim, M. (2014). A comprehensive analysis of poverty in India. *Asian Development Review*, 31, 1-52.



# DISSERTATION

Course Code: BCH 655  
C:03

L:0, T:0, P/FW:0

## The Aims of the Dissertation

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree

The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

## The Dissertation Topic

It is usual to give you some discretion in the choice of topic for the dissertation and the approach to be adopted. You will need to ensure that your dissertation is related to your field of specialisation.

Deciding this is often the most difficult part of the dissertation process, and perhaps, you have been thinking of a topic for some time.

It is important to distinguish here between 'dissertation topic' and 'dissertation title'. The topic is the specific area that you wish to investigate. The title may not be decided until the dissertation has been written so as to reflect its content properly.

Few restrictions are placed on the choice of the topic. Normally we would expect it to be:

- relevant to business, defined broadly;
- related to one or more of the subjects or areas of study within the core program and specialisation stream;
- clearly focused so as to facilitate an in-depth approach, subject to the availability of adequate sources of information and to your own knowledge;
- of value and interest to you and your personal and professional development.

## Planning your dissertation

This will entail following:

- Selecting a topic for investigation.
- Establishing the precise focus of your study by deciding on the aims and objectives of the dissertation, or formulating questions to be investigated. Consider very carefully what is worth investigating and its feasibility.
- Drawing up initial dissertation outlines considering the aims and objectives of the dissertation. Workout various stages of dissertation
- Devising a timetable to ensure that all stages of dissertation are completed in time. The timetable should include writing of the dissertation and regular meetings with your dissertation guide.

## The dissertation plan or outline

It is recommended that you should have a dissertation plan to guide you right from the outset. Essentially, the dissertation plan is an outline of what you intend

to do, chapter wise and therefore should reflect the aims and objectives of your dissertation.

There are several reasons for having a dissertation plan

- It provides a focus to your thoughts.
- It provides your faculty-guide with an opportunity, at an early stage of your work, to make constructive comments and help guide the direction of your research.
- The writing of a plan is the first formal stage of the writing process, and therefore helps build up your confidence.
- In many ways, the plan encourages you to come to terms with the reading, thinking and writing in a systematic and integrated way, with plenty of time left for changes.
- Finally, the dissertation plan generally provides a revision point in the development of your dissertation report in order to allow appropriate changes in the scope and even direction of your work as it progresses.

### Keeping records

This includes the following:

- Making a note of everything you read; including those discarded.
- Ensuring that when recording sources, author's name and initials, date of publication, title, place of publication and publisher are included. (You may consider starting a card index or database from the outset). Making an accurate note of all quotations at the time you read them.
- Make clear what is a direct a direct quotation and what is your paraphrase.

### Dissertation format

All students must follow the following rules in submitting their dissertation.

- Front page should provide title, author, Name of degree/diploma and the date of submission.
- Second page should be the table of contents giving page references for each chapter and section.
- The next page should be the table of appendices, graphs and tables giving titles and page references.
- Next to follow should be a synopsis or abstract of the dissertation (approximately 500 words) titled: Executive Summary
- Next is the 'acknowledgements'.
- Chapter I should be a general introduction, giving the background to the dissertation, the objectives of the dissertation, the rationale for the dissertation, the plan, methodological issues and problems. The limitations of the dissertation should also be hinted in this chapter.
- Other chapters will constitute the body of the dissertation. The number of chapters and their sequence will usually vary depending on, among others, on a critical review of the previous relevant work relating to your major findings, a discussion of their implications, and conclusions, possibly with a suggestion of the direction of future research on the area.
- After this concluding chapter, you should give a list of all the references you have used. These should be cross - references with your text. For articles from journals, the following details are required e.g.  
Draper P and Pandyal K. 1991, The Investment Trust Discount Revisited, Journal of Business Finance and Accounting, Vol18, No6, Nov, pp 791-832.  
For books, the following details are required:  
Levi, M. 1996, International Financial Management, Prentice Hall, New York, 3rd Ed, 1996
- Finally, you should give any appendices. These should only include relevant statistical data or material that cannot be fitted into the above categories.

### Guidelines for the assessment of the dissertation

While evaluating the dissertation, faculty guide will consider the following aspects:

1. Has the student made a clear statement of the objective or objective(s).
2. If there is more than one objective, do these constitute parts of a whole?
3. Has the student developed an appropriate analytical framework for addressing the problem at hand.
4. Is this based on up-to-date developments in the topic area?
5. Has the student collected information / data suitable to the frameworks?
6. Are the techniques employed by the student to analyse the data / information appropriate and relevant?
7. Has the student succeeded in drawing conclusion form the analysis?
8. Do the conclusions relate well to the objectives of the project?
9. Has the student been regular in his work?
10. Layout of the written report.

**Evaluation:**

|               |            |
|---------------|------------|
| Dissertation: | 75         |
| Viva Voce:    | 25         |
| <b>Total:</b> | <b>100</b> |

# ENTREPRENEURSHIP DEVELOPMENT

Course Code: BCH671  
C:03

L:2, T:1, P/FW:0

## Course Objective:

The objective of the course is to provide students an understanding of entrepreneurship & the process of creating and growing a new venture. The course also focuses on giving the students the concept of an entrepreneur who is willing to accept all the risks & put forth the effort necessary to create a new venture.

## Course Contents:

### Module I: Basic Concepts

Qualities, Characteristics of an entrepreneur, Venture idea generation, Ideas and the entrepreneurship, Women entrepreneurs, Preliminary Screening, Drawbacks or Problems of entrepreneurship, Reasons of failure, Overview of setting up an enterprise.

### Module II: Project Appraisal

Pre-feasibility Report, Project Report, Comparative Rating of Product ideas, Cash Flow, Financial Analysis and Planning, Sources of Finance. Stages of Project Feasibility Analysis-Market, Technical, Financial, Social Analysis, Project Implementation Stages

### Module III: Financial Analysis

Financing the project, Sources of finance, Venture Capital Sources, What Investor looks in the Investment Proposal, Outline for a Venture Capital Proposal. Sources of finance from different banks, Proposal with IDBI etc.

### Module IV: Market and Materials Management Analysis

Vendor development, vendor selection decision factors, methods of price determination, direct and hidden cost in material management, market development, market feasibility, activities and decisions in materials management

### Module V: Project Management

Steps and procedure for setting up small scale, Role of Banks and Financial Institutions in Development, E-Commerce, E-Business, E-Auction. Project management problems.

## Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## Text & References:

- Developing Entrepreneurship, Udai Pareek Sanjeev & Rao T.V, Printers, Ahmedabad
- Issues and Problems: Small: 1, Sharma, S.V.S., Industry Extension Training Institute, Hyderabad
- A Practical Guide to Industrial Entrepreneurs; Srivastava, S.B., Sultan Chand & Sons
- Entrepreneurship Development; Bhanussali, Himalaya Publishing, Bombay

# SPREADSHEET MODELING IN BUSINESS

**Course Code: BCH 672**  
**P/FW:0 C:03**

**L:2, T:1,**

## **Course Objective:**

This course is aimed to study the computer programs for business and financial modeling and structuring and solving financial problems using spreadsheets and structured programming techniques. The objective of the course is to develop skills in translating financial models into spreadsheets using Microsoft Excel and to utilize and integrate spreadsheet functionalities, programming, and interfaces in financial applications.

## **Course Contents:**

### **Module I: Basics of MS Excel**

Understanding Basics of Spreadsheet; Sorting Data; Filtering Data; Conditional Formatting; Inserting and Copying Formulas; Freeze Panes; Range Names, Paste Special Command, Text Functions, Count Functions, Text Functions

### **Module II: Charts**

Bar Chart, Line Chart, Column Chart, Pie Chart, Area Chart, Stock Chart, Surface Chart, Doughnut Chart, Scatter Diagram, Bubble Diagram, Radar diagram

### **Module III: Data Analysis using MS Excel**

Basic Pivot Tables, Pivot Charts, What if Analysis: Goal Seek, Data Table, Scenario Manager; Using Data Analysis Tool for Statistical Analysis; Using Solver, NPV, IRR, Inferential Statistics: Chi Square Test, t-test, One Way ANOVA, Correlation & Regression Analysis

### **Module IV: Advanced functions using MS Excel**

Creating and using Macros, sensitivity Analysis, creating profit and loss account, Handling balance sheets through excel

## Evaluation Scheme

| <b>Components</b>    | <b>CPA</b> | <b>CT</b> | <b>Q/S</b> | <b>A</b> | <b>CE</b> | <b>EE</b> |
|----------------------|------------|-----------|------------|----------|-----------|-----------|
| <b>Weightage (%)</b> | 15         | 30        | -          | 5        | 50        | 0         |

## Text & References:

- Benninga, S. (2000), Financial Modeling, 2<sup>nd</sup> Ed, MIT Press
- Microsoft excel 2010 All in One for Dummies by H. Greg, 2010, Willey Publishing, Inc

# REGULATION OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

**Course Code: BCH 661**  
**T:1, P/FW:0 C:03**

**L:2,**

## **Course Objective:**

To acquaint students with the economics of regulation of domestic and foreign exchange markets.

## **Course Contents:**

### **Module I: Regulation of Domestic Markets**

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

### **Module II: Foreign Exchange Markets & Regulatory Compliances**

The Foreign Exchange Management Act, 1999, Spot and Forward Markets, Trading Terminologies & Mechanism, Currency Convertibility, Major/Minor currencies. ISO Currency codes, linkages to other Global Markets & Events, Using benchmark rates LIBOR/MIBOR. Reserve Bank of India's remittance guidelines for individuals & Corporate.

### **Module III : Foreign Exchange Rate Determination**

Exchange Rate Determination, Cross-currency calculations, Interest Rate & Purchasing Power Parity, Negotiating FX rates for inflow/outflow for different international transactions, Exchange Arithmetic.

### **Module IV: Foreign Exchange Rate Exposure & Trading Strategies**

Transaction, Translation and Operating Exposure. FX Trading Strategies for Hedging, Speculation & Arbitrage

### **Module V: Foreign Trade Policy and Procedures**

Current Foreign trade policy -Merchandise exports from India scheme, Service exports from India Scheme. Duty remission schemes ,EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs

**Module VI: Industries Development Regulation An overview of current Industrial Policy;** Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006.

## **Evaluation Scheme:**

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

## **Text & References:**

Apte P.G. (1998), International Financial Management, Tata McGraw-Hill Publication

Thummuluri Siddaiah (2010), International Financial Management, Pearson Education

Levi, M.D. (1996), International Finance, McGraw Hill International

Errunza, V.R., Singh, D. and Srinivasan, T.S. (1994), International Business Finance, Global Business Press

Hull, J.C. (1999), Introduction to Futures and Options Markets, Prentice Hall of India

Edwards, F.R and Ma C.W. (1992), Futures and Options, McGraw-Hill International.

Kolb, R.W. (1997), Understanding Futures Markets, Prentice Hall of India  
Rebonato, R. (1996), Interest Rate Option Models: Understanding, Analysing and Using Models for Exotic Interest Rate Options, John Wiley and Sons  
Kohn, M (1998) Financial Institutions and Markets, Tata McGraw Hill Publishing

## VENTURE PLANNING

Course Code: BCH 662

L:2, T:01, P/FW:0 C: 03

### Course Objective:

The course aims at acquaint students with different aspects of starting new business. The students will be given an understanding the creative processes in generating new ideas.

### Course Contents:

#### Module I

Generation of New Idea: Creative Thinking, Brain Storming, Different other Techniques of generating New Ideas, Imagination, research & Identification of opportunities, New Venture creation or acquiring an established venture, opportunities, Legal framework, and regulation, Issues related to creating acquiring venture or franchising.

#### Module II

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright, Legal acts governing businesses in India, Identifying Form of Organization; Sole Proprietorship, Partnership, Limited Liability Partnership and Company

#### Module III

The Entrepreneur's Search for Capital, The Venture Capital Market, Criteria for evaluating New- Venture Proposals Evaluating the Venture Capitalist. Financing stages, Alternate Sources of Financing for Indian Entrepreneurs, Bank Funding, Government Policy Packages, State Financial Corporation's (SFCs), Business Incubators and Facilitators, Informal risk capital: Angel Investors

#### Module IV

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis, Market Research, Sales Forecasting, Evaluation, Pricing Decision

#### Module V

Business Plan: Concept. Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description, Marketing: Market Niche and Market Share. Research, Design and Development, Operations Management, Finances. Critical-Risk, Harvest Strategy. Milestone Schedule

### Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning  
Robert, H. M., Manimala, M. Peters, and D. Shepherd, Entrepreneurship, Tata McGraw Hill, India  
Barringer, B. R., and R. D. Ireland, Entrepreneurship: Successfully Launching New Ventures, Pearson Education, India  
Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin.  
Ramachandran, K., Entrepreneurship Development, Tata McGraw Hill, India.  
7. Roy, Rajeev, Entrepreneurship, Oxford University Press.  
Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.

Holt, David H., Entrepreneurship: New Venture Creation, PHI Learning  
Nickels, William G; McHugh, James M, and Susan M McHugh; Understanding  
Business, Tata McGraw Hi



# BANKING & INSURANCE

**Course Code: BCH 663**

**L:2, T:1, P/FW:0 C:03**

## **Course Objective**

The course is intended to acquaint students with basic concepts & principles of Banking and Insurance industry.

## **Course Contents:**

### Module I

Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India, Banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector. Technological Channels for the Delivery of Financial Services, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks for domestic economy

### Module II

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items.

### Module III

Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Legal Aspects of insurance contract, Re-insurance, Risk and return relationship, Insurance as an Investment, Insurance and Taxation, Advantages and Disadvantages of insurance

### Module IV

Life Insurance Contract: Nature and Classification of Policies, Selection of Risk, Calculation of premium, Investment of Funds, Surrender Value, Retirement Planning, Pension Plans. Fire Insurance : Nature and uses, Kinds of Policies, Policy Conditions, Rate Fixation Payment of claim, Motor Insurance, Personal Accident, Health and Medical Insurance. Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999.

## **Evaluation Scheme:**

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## **Text & Références**

Bhasin, Niti, Indian Financial System: Evolution and Present Structure, New Century Publications

Agarwal, O.P., Banking and Insurance, Himalaya Publishing House

Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House

Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons

Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House

Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons

Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education

Vaughan, E.J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

Suri, Niti, Banking and Financial Institution, New Century Publications

# E-COMMERCE AND ITS APPLICATIONS

Course Code: BCH673

L:2, T:0, P/FW:2 C:03

## **Course Objective:**

The subject will provide students with the knowledge to cover wide-ranging aspects of conducting business on the Internet.

## **Course Contents:**

### **Module I: E-Commerce Concept**

Meaning, definition, concept, features, function of E-Commerce, E-Commerce practices v/s traditional practices, scope and basic models of E-Commerce, limitations of E-Commerce, precaution for secure E-Commerce, proxy services. Concept of EDI, difference between paper based Business and EDI Based business, Advantages of EDI, Application areas for EDI, Action plan for Implementing EDI, Factors influencing the choice of EDI, Software Concept of Electronic Signature, Access Control.

### **Module II: Types of E-Commerce**

Meaning of B2C, B2B, C2C, P2P, Applications in B2C- E-Banking, E-Trading, E-Auction - Introduction and overview of these concepts, Application of B2B- E-distributor, B2B service provider, benefits of B2B on Procurement, Just in time delivery. Consumer to consumer and peer to peer business model Introduction and basic concepts

### **Module III: E-Marketing**

Traditional Marketing V/S E-Marketing, Impact of Ecommerce on markets; marketing issue in E-Marketing, Promoting your E-Business, Direct marketing, one to one marketing

### **Module IV: E-Finance**

Areas of E-Financing, E-Banking, traditional v/s E-Banking, operations in E-Banking; E-Trading- Stock marketing, trading v/s E-Trading, Importance of E-Trading, Advantages of E-trading, operational aspects of E-Trading

### **Module V: E-Payment**

Transactions through Internet, Requirements of E-Payment system, Post paid payment system- Credit card solutions, cyber cash Internet cheques; Instant Paid payment system- Debit card, direct debit. Prepaid payment system- Electronic cash, smart cards

## **Evaluation Scheme:**

|               |    |   |    |    |
|---------------|----|---|----|----|
| Components    | CA | A | CT | EE |
| Weightage (%) | 30 | 5 | 15 | 50 |

## **Text & References:**

- Bajaj. (2000). E-Commerce: The Cutting Edge of Business (1 ed.). McGraw Hill.
- Joseph, P. (2008). E-Commerce:An Indian Perspective (3 ed.). PHI.

### Course Objective:

To help students to understand the concept of advertising and personal selling used in marketing for communicating with customers.

### Course Contents:

**Module I: Introduction** - Advertising purpose and functions; Economic, social & ethical aspects of advertising; Advertising & the marketing mix, types of advertising; Major Institutions of advertising management, structure & functions of an advertising agency

**Module II Advertising and campaign planning**- Marketing strategy & situation analysis; Advertising plan; Advertising objectives; Creative approaches; the art of copywriting; Advertising copy testing; creativity in communication, motivational approaches & appeals, advertising budget process; methods of determining advertising appropriations.

**Module III - Advertising media strategy** -Role of media; types of media; their advantages and disadvantages; media research & advertising decisions; media planning, selection & scheduling strategies, Methods of measuring advertising effectiveness

**Module IV: Personal Selling** - The nature of personal selling; Personal Selling in marketing mix; Sales Management environment; Sales forecasting & Sales management planning, Organizing & executing the sales effort. The nature of sales management positions; the sales organization; sales department relations;

**Module V: Sales force management** - Recruitment & selection of sales personnel; Training, motivating, compensating & controlling sales personnel; controlling the sales effort - sales budget, sales quotas, sales territories, sales control & cost analysis. Sales process

### Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

- Belch, George E & Belch, Michael A. (2009). Advertising and Promotion. McGraw-Hill Irwin.
- Wells W.D, Burnett J, & Moriarty S. (2009), Advertising Principles and Practice, Pearson Higher Education
- Batra R, Myers G.J., Aaker D (2003), Advertising Management, Pearson Education.
- Still Cundiff, Sales Management Decision Strategies, Fifth Edition, Prentice Hall
- Panda Tapan K., Sahadev Sunil, Sales and Distribution Management, 2005, Oxford University Press.

**Course Objective:**

The course has been designed to familiarize students with characteristics of services, their design and delivery and the complexities of handling intangibles.

**Course Contents:****Module I: Services an Overview**

Services: concept, characteristics. Marketing of goods v/s marketing of services. Significance of services marketing. Role of services sector in economy. Growth of service sector. Services- Global and Indian Scenario. Introduction to service marketing mix

**Module II: Consumer Behaviour in Services**

Consumer decision-making process. Consumer Expectations: Concept. Factors influencing customer expectation of services. Service encounter and moments of truths. Managing Customer Satisfaction. Service failure and recovery.

**Module III: Service Quality & Productivity**

Concept of service quality. GAP Model of service quality. Measuring and improving service quality. Managing service operations and operational design for services. Concept of productivity in service context. Approaches to improve productivity. Managing service demand and capacity: Understanding capacity constraints, understanding demand patterns. Strategies for matching demand and suppl.

**Module IV: Service Environment**

Importance of service environment. Designing service environment and marketing strategies.

**Module V: Managing service personnel**

Role of service personnel and developing customer-focused personnel. Job characteristics. Dealing with conflict and stress. Internal marketing.

**Module VI: Pricing and Distribution for services**

Price determinants, pricing modifications. Approaches to pricing services. Pricing strategies linking to value definitions. Customer-focused pricing. Channel structures, distribution-growth options.

**Module VII: Integrated Marketing Communications for services**

Role of communications, communication options, integrative communications program.

**Evaluation Scheme:**

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

**Text & References:**

- Clow Kenneth E. and Kurtz David L. , Services marketing operations, management and strategy, biztantra innovations in management, John Willey & Sons
- Valarie A Zeithaml and mary J Bitner , Services Marketing, Third Edition, Tata McGraw Hill Companies
- Christopher lovelock , Service Marketing (people, technology and strategy), 2001, Fifth Edition, Pearson Education.
- Rampal M.K., Gupta S.L., Service Marketing, 2006 Galgotia Publishing Company

# ETHICS AND GOVERNANCE

Course Code: BCH674  
C:03

L:2, T:1, P/FW:0

## Course Objective:

The objective of this paper is to enable the students understand the significance and relevance of values and ethical conduct in governance. The course will attempt to highlight the concept of corporate social responsibility, ethics in governance and performance evaluation of Board of Directors along with evaluation and control. At the same time it will acquaint students with relevant committees and their recommendations in respect of effective governance.

## Course Contents:

### Module I: Overview of Corporate Governance

Governance & Responsibility, Corporate Governance, Social Responsibility, Ethics and Ethical Dimensions; Scope of Governance, Agency Relationships and Theories; Different Approaches to Corporate Governance

### Module II: Board of Directors (BoD)

Major players in Corporate Governance, Role of BoD, Legal aspects and liabilities; The Board of Directors, Board Committees, Directors' Remuneration. Duties of the BoD, Committees of the Board-Cadbury Report, Green bury report, CII's recommendation, etc.

### Module III: Code of Corporate Governance

What is a Code, Why a Code, and Value of a Code in Indian Environment Governance: Reporting and Disclosure, Public Sector Governance, Internal Control and Review.

### Module IV: Corporate Governance - A question of Ethics

Understanding values, Values and organization, Conveyance of values, Ethics and Ethos, Values and Corporate Governance, Economic, Legal and ethical Analysis Professional values, ethics and social responsibility, Ethical theories, Different approaches to ethics and social responsibility.

### Module V: Ethical Concerns

Professions and the public interest, Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behavior, Ethical characteristics of professionalism, Social and environmental issues in the conduct of business and of ethical behavior.

### Module VI: Evaluation - A tool for Improved Corporate Governance

Evaluation & feed-back cycle in a Board, Conducting Boards performance evaluation Internal control and reporting, Management information in audit and internal control, Identifying and assessing risk, Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk, Controlling risk, Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modeling.

Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

## Text & References:

- Rao, V S. (2012).Corporate Management, Governance and Ethics: Best Practices, 1st Ed., Wiley Publication.
- Bhatia S K. (2006). Business Ethics and Corporate Governance, Deep and Deep Publications Pvt. Ltd.

- Fernando AC, Business Ethics and Corporate Governance, 1st Ed., Pearson Education India
- Rezaee Zabihollah. (2008). Corporate Governance and Ethics, Wiley Publication

## COMPENSATION MANAGEMENT

Course Code: BCH614  
C:03

L:2, T:1, P/FW:0

### Course Objective:

To help students to understand the concept of compensation management and wage policies keeping in view the labour legislations.

### Course Contents:

#### Module I

Introduction, concept of compensation, Importance of an ideal compensation plan, Compensation plan and business strategy, devising a compensation plan, factors affecting Compensation.

#### Module II

Broad branding, establishing pay rates, Pricing managerial and professional jobs, Pay Packet - Constituents - Basic, D A, H R A, and other allowance, Perquisites.

#### Module III

Wage Policy - Concept of wage, theories on wages, wage policy in India, determinants of wage policy, Impact of income tax on Wage and salary administration, Tools used for fixation of wages.

#### Module IV

Pay-for-performance & Financial incentives, Pre-requisites of effective incentive system, Scope of incentive schemes, types of incentives - group incentive plan, for indirect workers, for operations employees, for managers and professionals, for sales persons.

#### Module V

Employee benefits, services and employee leasing - insurance, retirement, employee services benefit and others. Flexible benefit programs, administration of benefits and services. The future of fringe Benefits, guidelines to make benefit program more effective.

#### Module VI

Labour legislations: Over view and aspects covered by Payment of wages Act, Payment of Bonus Act, Equal Remuneration Act, ESI Act, maternity benefit Act, Payment of Gratuity Act, Factories Act, Minimum Wage Act, Industrial Employment (Standing Orders) Act, Industrial Disputes Act, PF Act.

Recent trends in compensation management -Recent trends in compensation management and the use of information technology

#### Evaluation Scheme:

| Components    | A | CT | CA | EE |
|---------------|---|----|----|----|
| Weightage (%) | 5 | 15 | 30 | 50 |

#### Text & References:

- A.M. Sharma, Understanding Wage System.
- N.D. Kapoor, Labour Legislation.
- C.B. Memoria, Personnel management.



# ADVANCE FINANCIAL MANAGEMENT – II / (AFM-II)

Course Code: BCH 684  
C:06

L:5, T:1, P/FW:0

## **Course Objective:**

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.

Learning outcomes:

- Using advanced investment appraisal techniques & estimating cost of capital
- Financing of investment including international investments
- Advanced risk management techniques
- Mergers and acquisitions

## **Course Contents:**

### **MODULE I: ADVANCED INVESTMENT APPRAISAL TECHNIQUES**

Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (APV) (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM

### **MODULE II: COST OF CAPITAL**

Approaches to capital structure – capital structure theories and their impact on cost of capital & company valuation – use of MM prepositions in financial management

### **MODULE III: INTERNATIONAL PROJECT APPRAISAL**

Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

### **MODULE IV: ADVANCED RISK MANAGEMENT**

Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging* – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps)

### **MODULE V: MERGERS & ACQUISITIONS**

Principles of Business Valuation – Asset-Based Models – Market-Based Models – Cash-Based Models – Valuation of High Growth Start-Ups & firms with Product Options – Methods of Financing Mergers – Assessing a Given Offer – Effect of an offer on Financial Position and performance



## Evaluation Scheme:

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

- **Kaplan Publishing, ACCA Advance Financial Management (AFM)**
- Brigham Eugene F & Daves Phillip R, Intermediate Financial Management, Cengage
- Paul SK, Advanced Financial Management, New Central Book Agency (P) Ltd
- Chandra Prasanna, Financial Management: Theory and Practice, Tata Mc Graw Hill
- Arnold Glen, Essentials of Corporate Financial Management, Financial Times Prentice Hall

## ADVANCE PERFORMANCE MANAGEMENT – II / (APM-II)

Course Code: BCH 685  
C:06

L:5, T:1, P/FW:0

### Course Objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

### Course Contents:

#### **MODULE I: PERFORMANCE MEASUREMENT IN PRIVATE SECTOR**

Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators

#### **MODULE II: DIVISIONAL PERFORMANCE & TRANSFER PRICING**

Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment

#### **MODULE III: PERFORMANCE MANAGEMENT SYSTEMS - PMS**

Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system

#### **MODULE IV: PERFORMANCE MEASUREMENT IN NOT-FOR-PROFIT ORGANISATIONS (NFP)**

Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators

#### **MODULE V: ALTERNATIVE VIEWS OF PERFORMANCE MANAGEMENT**

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances – predicting & preventing corporate failures using Z-score and A-score models

Evaluation Scheme:

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

### Text & References:

- **Kaplan Publishing, ACCA Advance Performance Management (APM)**
- Caldwell Charles M, Performance Management, American Management Association

- Marr Bernard, Strategic Performance Management, Butterworth Heinemann
- Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
- Cokins Gary, Performance Management, Wiley Publication

## ADVANCE AUDIT & ASSURANCE- I / (AAA-I)

Course Code: BCH 586  
C:06

L:5, T:1, P/FW:0

### Course Objective:

This paper underpins the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

Learning outcomes:

- Apply the International Standards on Auditing
- Evaluate findings and the results of work performed and draft suitable reports on assignments
- Identify and formulate the work required to meet the objectives of non-audit assignments
- Understand the current issues and developments relating to the provision of audit-related and assurance services

### MODULE 1 - PLANNING AND CONDUCTING AN AUDIT OF HISTORICAL FINANCIAL INFORMATION

Planning, materiality and assessing the risk of material misstatement - Materiality and Performance materiality - Business risks, audit risks and risks of material misstatement Evidence and testing considerations - Substantive and test of controls - Audit procedures and obtaining evidence - Analytical procedures for financial and non-financial data

### MODULE 2 - AUDIT OF GROUPS AND USING THE WORK OF OTHERS

Using the work of Experts - Using the Work of Internal Auditors - Potential impact of an

internal audit department - Impact of outsourced functions on the conduct of an audit - Joint Audits - Group audits - specific matters to be considered before accepting appointment as group auditor to a group

### MODULE 3 - COMPLETION AND REVIEW

Subsequent events and going concern - Audit procedures, or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern

basis in given situations - Completion and final review - use of written representations from management - emphasis of matter paragraph, other matter paragraph and KAM disclosure

### MODULE 4- AUDITORS REPORT AND OTHER REPORTING

Auditor's reports - Reports to those charged with governance and management - content of reports to those charged with governance and management - Reporting on other assignments - content of a report for an Evaluation of prospective financial information.

### MODULE 5 - OTHER ASSIGNMENTS

Audit-related and assurance services - Specific assignments - Due Diligence - Review of interim financial information - Prospective financial information - Forensic audits - The audit of social, environmental and integrated reporting - The audit of performance information (pre-determined objectives) in the public sector

Evaluation Scheme:

|               |   |    |    |    |
|---------------|---|----|----|----|
| Components    | A | CT | CA | EE |
| Weightage (%) | 5 | 15 | 30 | 50 |

**Reference book:**

- **Kaplan Publishing, ACCA Advanced Audit and Assurance (AAA)**

