



Nurturing Knowledge. Empowering Minds.

School of Management

Bachelor of Commerce (Hons.) [B. Com (Hons.)]

(Three-Year, Full Time Program)

- **Three Year (Semester Based) Bachelor Degree Programs**
(Examinations and Miscellaneous Provisions) Ordinances [Effective from Academic Session 2014-15].
- **Program Curriculum**
- **Program Syllabi**

Recommended by the Academic Council in its first meeting held on 27th July, 2013 and the Board of Management in its first meeting held on 5th October, 2013 and adopted by the Board of Governors in its first meeting held on 8th October, 2013, and as amended by the Academic Council in its meeting held on 12th April, 2014. Further amendments recommended by the Faculty Council in its meeting held on 18th July, 2014 and approved by the Chairman Academic Council.



Nurturing Knowledge. Empowering Minds.

Three Year (Semester Based) Bachelor Degree Programs (Examination and Miscellaneous Provisions) Ordinances, 2013

In exercise of the powers conferred by and in discharge of duties assigned under the relevant provision(s) of the Act and Statutes of the University, the Academic Council hereby makes the following Ordinances, namely;

PRELIMINARY

Short Title and Commencement

- (a) These Ordinances may be called **The Three Year (Semester Based) Bachelor Degree Programs (Examinations and Miscellaneous Provisions) Ordinances, 2013.**
- (b) They shall come into force from the Academic Session 2014-15.

Definitions

In these Ordinances, unless there is anything repugnant to the subject or context:

- a) *“Academic Cell” means the Academic Section of the University*
- b) *“Academic Council” means the Academic Council of the University*
- c) *“Academic Session” means the period of academic activities (normally July/August to June of the next year)*
- d) *“Board of Examinations” means the Board of Examinations of the University*
- e) *“Chairman” means the Chairman of the Board of Examinations and the Academic Council of the University*
- f) *“Class Representative” means a student representative of the students of concerned program.*
- g) *“COE” means the Controller of Examinations of the University*
- h) *“Dean Academics” means the Dean (Academics) of the University*
- i) *“Dean” means the Dean of Faculty/School concerned*
- j) *“DSW” means the Dean of Students’ Welfare of the University*
- k) *“Examination Cell” means the Examination Section of the University*
- l) *“HOD” means the Head of the concerned Department*
- m) *“Moderation Board” means the Moderation Board of the concerned program*
- n) *“MO” means the authorized Medical Officer of the University*
- o) *“Pro V C” means the Pro Vice Chancellor of the University*
- p) *“Program Coordinator” means the Coordinator of specific program*
- q) *“Registrar” means the Registrar of the University.*
- r) *“Statutes” means the Statutes of the IMS Unison University, Dehradun*
- s) *“Student” means a student of concerned program.*
- t) *“University” means IMS Unison University, Dehradun*
- u) *“V C” means the Vice Chancellor of the University*

1.0 GENERAL

- 1.1 These Ordinances may be called The **Three Year (Semester Based) Bachelor Degree Programs** (Examinations and Miscellaneous Provisions) Ordinances, 2013 and shall be applicable to all ongoing Three Years Bachelors Degree Programs namely LLB (Honours), B.Com (Honours), BBA, BCA and BJMC and to such other Programs that may be introduced in the University in future.
- 1.2 Each academic session shall be divided into Two Semesters, each of approximately 18-20 weeks duration. The Programs shall also include **Project Training (Internship)** under the supervision of teacher/faculty, if provided in curriculum of the relevant program. The academic activities for a session, as approved by the Academic Council, include dates of Commencement and End of Semesters, Mid Term Examinations, End Term (final) Examination, Special Examination (if any), Training Period, Term Paper submission, Comprehensive / Composite Viva-voce, last date for submission of marks, date of publication of results etc., as laid down in the **Academic Calendar** for the concerned session.
- 1.3 **End Term (final) Examination** is the final examination at the end of each Semester. Special examination, if any, is the supplementary examination of each Semester, i.e., a second chance available to students to appear at the End Term (final) Examination. The End Term (final) Examination shall have 50% weightage of the total marks of the subject (refer clause 1.7(a)).
- 1.4 **Mid Term Examinations:** There shall be **two** Mid Term Examinations each of **10** marks for all theory papers, which have component of End Term (final) Examination. There will be no Mid Term Examination for purely Sessional (Continuous Evaluation) or Practical subjects. Following shall be the allocation of marks for various components of continuous evaluation:
- (a) Two Mid-Term Examinations shall carry **20 marks**.
 - (b) Activities like Quizzes, Home Assignments, Seminars, Case Discussions, Attendance, etc shall carry **30** marks, which will be assessed round the semester and shall be awarded by the teacher / faculty concerned in the end of the each semester.

Weightage and criteria for assessment shall normally be:

- (i) Quiz Tests : **15 marks**. There shall normally be 3 surprise quiz tests during the semester which will be fairly distributed.
- (ii) Home Assignments/Case Study/Presentation etc : **10 marks**, and
- (iii) Attendance and Participation : **5 marks**.

The aggregate of these two i.e. (1.4(a) and 1.4(b)) will constitute the Sessional (Continuous Evaluation) of **50 marks** for subject(s) having End Term (final) Examination component.

To pass in Sessional (Continuous Evaluation), a student must score at least **20 marks** out of **50 marks**.

Mid Term Examination will be of **1.30 hours** duration and the End Term (final) Examination shall be of **3.00 hours** duration. Mid Term Examinations and End Term (final) Examinations will be conducted as per the Academic Calendar of the University.

Provided that "if a student fails to appear in the all Mid Term Examinations of a Semester due to hospitalization and the said student informs the concerned HOD timely with request to grant

him/her a chance for a make-up test, the HOD shall make a specific report to the Chairman, Board of Examinations of the University in this regard. The Chairman shall place the matter before the Board of Examinations for consideration. While considering the matter, the authorized / resident Medical Officer of the University shall be co-opted as member of the Board of Examinations. The Board of Examinations may grant permission on the merit of individual cases, one and only one chance to appear in a make-up test in lieu of absence in all Mid Term Examinations. This make-up test shall be conducted just before the commencement End Term Examinations of the concerned Trimester. No make-up test shall be permissible to any of the students on any other ground.”

The subject teacher/Coordinator concerned shall prepare a list of **failed students** (i.e. students who have secured **less than 20 marks out of 50** marks) in Sessional (Continuous Evaluation) of the subject concerned and notify the same to students and also forward the same to the examination section before the commencement of the preparation week, if any, for the semester. Such students will be **debarred from appearing at the End Term (final) Examination** in the concerned subject.

- 1.5 Practical subject will include Practical Class Work, Practical Report Writing, Practical Lab Examination, Viva-voce etc. The performance of a student in a Practical subject will be evaluated by assigning **60%** weightage to regular laboratory work and **40%** weightage to End Term Practical Examination and viva-voce. For this purpose, **a committee of two or three examiners including one External Examiner**, if it is felt necessary by the Head of the concerned Department and approved by the Vice Chancellor, will conduct practical examination and hold Viva-voce.
- 1.6 For a purely Sessional subject, the assessment will be made on the basis of continuous evaluation throughout the semester, which may include regular course work, practice work, home assignments, quizzes, excursions, presentations etc.
- 1.7 Students’ performance in subjects offered in each semester will be evaluated as under:
- End Term (final) Examination and Sessional work with **50:50** weightage respectively out of total **100** marks;
 - Purely Sessional subject with full weightage of **100**;
 - Purely Practical subject with full weightage of **100**.

REMARKS: A student should score at least **15 out of 50 in the End Term (final) Examination** and **20 out of 50 in the Sessional (Continuous Assessment)** to pass a subject.

1.8 **Submission of Term Paper / Dissertation / Research work**

- The Term Paper / Dissertation / Research work will normally be of 50 to 100 pages.
Students are required to submit Term Paper/ Dissertation/ Research work within the date mentioned in the Academic Calendar of each Academic Session.
The Term Paper/ Dissertation/ Research work will not be accepted after expiry of last date as stipulated. If a student fails to submit the same by the stipulated date, he/she will be declared failed and will be required to repeat the same in the appropriate semester of the next academic session provided other provisions of the Ordinances permit continuance of studies in the University.
- The student shall submit to **Program Coordinator** three typed (or printed) bound copies

of his/her Term Paper/ Dissertation/ Research work.

- c) An Assessment Committee comprising the concerned HOD **or** a senior member of the faculty as Chairman and at least two/ three faculty members of the department shall conduct the seminar on Term Paper/ Dissertation/ Research work and hold Viva-voce thereon, if required.
- d) The Assessment Committee shall meet on a prefixed date, notified well in advance by the concerned HOD / Program Coordinator for conducting seminar and/or Viva-voce of all students.
- e) The final grade on Term Paper/ Dissertation/ Research work shall be computed by the Assessment Committee and shall be forwarded to the Examination Section of the University.

2.0 REGISTRATION

- 2.1 Each student shall be required to get himself/herself registered on the scheduled date of registration in each semester. Registration thereafter may be done **with a late fee** as decided/notified from time to time.

Provided that no student shall be eligible for registration in the next Semester, if he/she has been debarred from appearing in the End Term (final) Examination of the previous Semester on Disciplinary grounds.

In such case, student concerned shall be required to re-register in previous Semester(s) first (as and when available) subject to fulfillment of other conditions of the Ordinances.

Provided further that no student will move to III Year of Study without clearing all subjects of I Year.

Further, no relaxation will be given on attendance requirement for late registration on any account.

2.2 Registration in Failed /Deficient Subjects

- (a) Registration will be permitted in maximum two failed courses / subjects and/or lower graded courses/subjects to meet the **CGPA** requirement.
 - (b) For registration in II Semester onwards, a student has to take all courses/subjects of the current Semester plus maximum of two courses/ subjects **as additional courses/subjects of previous Semester in which the student has failed, on payment of prescribed fee for each subject for which separate classes shall be organized in the afternoon session.**
 - (c) Above provision (2.2(a) and (b)) may also be extended to such students who were not allowed to take End Term (final) Exam due to shortage of attendance.
- 2.3 A student, who has absented himself / herself in the End Term (final) Examination but has fulfilled the attendance requirement, may also be allowed to register under provisions 2.2(a) and 2.2(b) subject to **limit of two courses/subjects.**
- 2.4 The students, who are registering under clause 2.2(a), 2.2 (b) and / or 2.2 (c) along with subjects of current Semester, have to submit during registration, a completed registration card checked and verified by the office of **COE** and **Program Coordinator/HOD concerned** to the

academic/admission cell. The registration card will contain the list of failed and/or lower graded subjects of previous Semester for which the student is **registering as additional subjects on payment of prescribed fee as per clause 2.2(b) along with current Semester subjects**, as the case may be.

- 2.5 Only those students will be permitted to get registered who have :
- a) paid all required tuition fees and other charges including hostel charges for the current Semester,
 - b) cleared all University and Hostel dues of previous Semester(s) / year(s), and
 - c) have not been debarred from getting registered for a specified period on disciplinary and other ground.
- 2.6 Examination fee (non-refundable) for End Term (final) Examination will be collected at the time of payment of fee.
- 2.7 **Summer Term:** Students, who have failed in Previous Semester(s) Examinations, may be allowed to carry subjects as regular students during **Summer Term** specially organized for students during summer. Students have to register for the failed subjects, subject to conditions mentioned in following clauses, on payment of prescribed fee per subject:
- (a) Carryover will be permitted up to **maximum of three courses/subjects**.
 - (b) Subjects with less than required attendance due to which the student was not allowed to appear in the End Term (final) Examination, may also be allowed to take benefit of clause 2.7 (a) to clear backlog.
- 2.8 A student, who has absented himself / herself in the End Term (final) Examination or who has been debarred from appearing in an End Term (final) Examination but has fulfilled the attendance requirement, may also be allowed to register under clause **2.7** subject to **limit of three courses/subjects** to clear backlog provided further that, in case of debarred student, competent authority has condoned the same.
- 2.9 The students, who are registering in Summer Term for carryover subject(s), have to submit during registration, a completed registration card checked and verified by the office of **COE and Program Coordinator/HOD concerned**, to the academic/admission cell. The registration card will contain the list of failed and/or lower graded subjects for which the student is registering.
- 2.10 Only those students will be permitted to get registered who have :-
- a) paid all required tuition fees and other charges including hostel charges for the current semester,
 - b) cleared all University and Hostel dues of previous semester(s) /year(s), and
 - c) have not been debarred from getting registered for a specified period on disciplinary or other grounds.
- 2.11 Examination fee (non-refundable) for End Term (final) Examination will be collected at the time of payment of fee.

3.0 END SEMESTER (FINAL) EXAMINATION AND PROMOTION

3.1 **Attendance**

In order to maintain high standards and academic excellence, all students must attend every lecture, tutorial and practical classes. However, to account for late registration, self sickness, family calamity or other contingencies, the attendance requirement will be a minimum of **75%** of the classes actually held in **each subject**.

Provided further that if a student has been officially deputed to participate / represent University outside, he/she may be given relaxation in attendance requirement subject to a maximum of 10% by the Vice Chancellor on all account including medical exigencies on the recommendations of the Program Coordinator / Head of the Department and Dean of the Faculty / School concerned.

A student with attendance less than required (i.e. **75%** in normal cases and **65%** with permission of the Vice Chancellor) in a subject during the semester will be awarded **“F”** grade in that subject irrespective of his/her performance in the **Sessional (Continuous Evaluation) including Mid Term Examination**.

Provided further that no student of Bachelor of Law (LLB) degree program shall be allowed to take end term examination in a subject if the student concerned has not attended minimum of 70% classes held in the subject concern as also the moot court room exercises, tutorials and practical training conducted in the subject taken together;

Provided further that if a student for any exceptional reasons fail to attend 70% of the classes held in any subject, the Vice Chancellor or his authorized representative may allow the student to take the End Term Examination if the student concerned attended at least 65% of the classes held in the subject concern and attended 70% of classes in all the subjects taken together.

Provided further that a list of such students allowed to take the test with reasons recorded be forwarded to the Bar Council of India.

3.2 The concerned subject teacher shall maintain the attendance record and shall forward **names of such students, whose attendance is less than required one** to the office of the Dean (Academics) / Dean of the Faculty / School concerned latest by the evening of the last class held in that semester. The Dean (Academics) / Dean of Faculty / School concerned will publish the defaulters list within three days from the day of last class of each semester. A student with less than required attendance in a subject during the semester will not be allowed to sit for the End Term (final) Examination as well as Special Examination, if any, of that subject and will be awarded **“F”** grade in the said subject irrespective of his/her performance in the Sessional (Continuous Evaluation) including Mid Term Examination. Rest of the registered candidates, whose names do not appear in the defaulters list, will be eligible for appearing in the End Term (final) Examination. **An ADMIT CARD will be issued for this purpose. However, identity card has to be carried positively in the examination hall as a proof of identity.**

3.3 Examination Schedule, as per dates indicated in the Academic Calendar, will be prepared by the Program Coordinator in consultation with HOD concerned and submitted to Examination Section at least three weeks before the start of End Term (final) Examination. The Examination Section will notify the consolidated program for all the students one week before the commencement of Examination.

3.4 In order to clear a year and promotion to next year of the program, a student must obtain:

At least pass marks, each in the End Term (final) Examination & its Sessional (Continuous

Evaluation) and also a combined “D” grade in the course/subject, “D” grades in purely Sessional and Practical courses/ subjects, and CGPA of at least **4.50**, provided further that a student shall not have backlog of more than **FOUR** courses/ subjects of previous year(s) to qualify for promotion to next year subject to meeting the CGPA requirement.

Provided further that, if a student is not eligible for promotion to the next year of the program due to not fulfilling of above conditions, he/she shall be required to Repeat the previous Semester first (as and when available). In case, no such Semester is available to repeat, the Semester concerned shall be treated as “Idle” and shall not be counted for the purpose of prescribed duration for completion of the Program.

However, a student may not repeat the Semester, which he/she has already passed. Provided further that, if such a student desires to re study the semester already passed, his/her previous performances in all courses/subject including continuous assessment shall be treated as cancelled and in no case shall be taken into account for the purpose of examination results of re-registered Semester.

- 3.5 A student, who absents himself/herself in the End Term (final) Examination of a subject, will be declared fail in the said subject. In all such cases, a chance available but not utilized will be treated as a chance utilized.
- 3.6 Students abstaining from the End Term (final) Examination without prior written permission (as per Clause 4.2 below) of the Vice Chancellor will not be allowed to appear in Special Examination.

4.0 SPECIAL EXAMINATION

- 4.1 Facility of special examinations shall be available to such students only, who fall under clause 4.2 below. In no other circumstances, special examination shall be available to students.
- 4.2 A student, who fails to appear in some or all subjects of the Semester at the End Term (final) Examination due to hospitalization and the said student informs the HOD concerned timely (i.e. before the last date of the said End Term Examination) with a request to grant him/her a chance to appear in a Special Examination, the HOD concerned shall make a specific report to the Chairman, Board of Examinations of the University in this regard. The Chairman shall place the matter before the Board of Examinations for consideration. While considering the matter, the authorized / resident Medical Officer of the University shall be co-opted as member of the Board of Examinations. The Board of Examinations may grant permission on the merit of individual cases, one and only one chance to appear in the End Term (final) Examination, in the absent subject(s), of the concerned Semester.
- 4.3 No special examination will be available for Practical and Sessional subjects. This can only be cleared either by repeating the semester or taking carryover facility in the next academic session, as the case may be.
- 4.4 An application in a prescribed format is required to be submitted to Examination Section through Program Coordinator/HOD concerned, who will ensure eligibility as per clause 4.2 above along with prescribed examination fees as decided from time to time for appearing at the Special Examination. All the documents are to be submitted at least two weeks before the start of Special

Examination for which separate schedule of examination will be notified after declaration of result of the concerned semester examination. A separate ADMIT CARD will be issued for appearing in the Special Examination indicating names of subjects in which student will be appearing.

Further, along with admit card student must carry identity card in the examination hall as a proof of identity.

5.0 RE-REGISTRATION (for Repeaters/Deficient students only)

- 5.1 A student, who after availing End Term (final) Examination as well as Special Examination, if any, fails in course(s)/subject(s), may carry the failed course(s)/subject(s) as backlog course(s)/subject(s), subject to restrictions of maximum FOUR course(s)/subjects (as per clause 3.4 above) so long the student is able to maintain a **CGPA of 4.50** up to the end of **II and IV semesters** of the relevant programs, as may be applicable.
- 5.2 If a student, after availing End Term (final) Examination as well as Special Examination, if any, passes in all course(s)/ subjects individually but fails in aggregate i.e. scores less than the required **CGPA** of 4.50, the student may repeat / carry lower graded courses / subjects up to two courses / subjects under clause 2.2 and up to maximum **3 courses / subjects** in the Summer Term by getting re-registered as per clause 2.2 above on payment of prescribed fee.
- 5.3 The repeater students (i.e. deficient students) registered in the Summer Term, subject to **limitation of not more than three courses / subjects**, shall be required to attend regular classes arranged and fulfill attendance requirements, pass the Sessional (Continuous Evaluation), Practical and End Term (final) Examination like regular students.
- 5.4 Special Examination facilities shall be available to such students only, who fall under clause 4.2 for the re-registered subjects during Summer Term.
- 5.5 **Attendance clause 3.1 will be strictly followed for re-registered subject(s) under clauses 2.2 and/or 2.7 above.**

6.0 NOT FIT FOR THE PROGRAM (NFP) / DELETION FROM UNIVERSITY ROLLS

- 6.1 The name of a student will be struck off from University Roll if he/she cannot complete **First Year** (both I & II semesters) in all respect within first **Two Academic Years** time of the concerned program.

Provided further that “if a student secures a CGPA of 3.0 or lower, then he/she shall be declared “NFP”. This will apply after the student has been provided with at least one opportunity to appear in the back-log subject(s) to clear them. At the end of first year, the student obtaining a CGPA of 3.0 or lower will become ineligible to continue in the Program (NFP) and his/her name will be struck off from the University rolls”.

- 6.2 The name of the **New Entrant** (student taking admission in first semester) will be struck off, if he/she :
- a. is unauthorizedly absent continuously for four academic weeks in first or second semester.

- b. falls short of required attendance in more than **4 (Four)** courses / subjects of either first or second semester or both except on medical ground due to hospitalization subject to limit specified in clause 3.1.
- 6.3 Normally, a student should complete all the requirements of a 3-Year degree program in **Six Semesters**.

However, students who do not qualify for some of the requirements in their first attempt and have to repeat in subsequent semesters as per clauses 5.1 to 5.5, may be permitted up to a maximum of **Ten Semesters** (Five Years) to fulfill all the requirements of a degree of 3-Year duration program beyond which, the names of the students will be struck off from the University Rolls.

- 6.4 Name of the students, whose academic record at the end of any semester clearly indicate that they will not be able to fulfill all the requirements and conditions for the award of 3-Year duration degrees within the stipulated time, as mentioned under different clauses above, will be struck off from the University Rolls.

7.0 BANNED ITEMS IN THE EXAMINATION HALLS

Cell Phones, i Pods, Pagers, any other Electronic gadgets not to be carried in the Examination Hall. Possession of any of the above gadgets by a student in the Examination Hall, will be considered as an act of Unfair Means and shall be dealt with by the Unfair Means Committee of the University. Besides, the gadget(s) found in his/her possession shall be confiscated.

8.0 APPOINTMENT OF PAPER SETTERS AND EXAMINERS & GUIDELINES TO PAPER SETTERS/EXAMINERS

- 8.1 Paper Setters/ Examiners shall be appointed by the Chairman, Board of Examinations / Academic Council upon the recommendations of HOD / Dean of Faculty/School concerned. Some of the papers of the semester may be set by External Paper Setters, if so decided by the Chairman, Board of Examinations /Academic Council.
- 8.2 The Paper Setter shall be guided by the scope of the subject as per the syllabus prescribed. The paper set should be such that a student, **fairly well prepared** on the subject can reasonably be expected to answer it within the time allotted. The questions in each subject shall be uniformly distributed over the syllabus.
- 8.3 The Paper Setter shall ensure that question paper of Special Examination is not easier than that of End Term (final) Examination and questions from previous examinations are not repeated.
- 8.4 Answer books shall normally be evaluated by Internal Faculty/Teachers appointed by the Chairman, Board of Examinations on the recommendation of HOD/Dean of Faculty/School concerned unless decided otherwise, by the Chairman, Board of Examinations.
- 8.5 There shall be centralized evaluation of answer books for which schedules shall be notified in each semester.
- 8.6 After totaling all the marks obtained by a student in a paper, the fraction of a mark, if any, shall be rounded off to the next higher integer figure.
- 8.7 In a Practical Examination, the laboratory notebook of the student shall also be assessed by the examiner(s), who shall consider this while evaluating the student's performance in the Practical

examination. A practical notebook, which has not been signed at frequent and regular intervals by the teacher under whom the student carried out practical work, shall not be accepted. Practical Examination shall be conducted by a committee/ group of faculty nominated by the HOD / Dean of Faculty / School concerned.

8.8 Paper Setters and Examiners shall keep the question papers and the evaluation report strictly confidential.

8.9 No person should accept the appointment as Paper Setter/Examiner, if his/her near relations are pursuing study in the University in the concerned semester of the program. Each paper setter / examiner will have to sign a declaration to this effect, in a prescribed format.

9.0 MODERATION OF QUESTION PAPER

9.1 The Chairman, Academic Council, shall appoint “Moderation Board” for the purpose of moderation of question papers of both Mid Term Examinations and End Term (final) Examinations and results of all concerned programs.

9.2 In case, the moderation is done in a question paper is more than 30% (not merely edited), the case shall be reported with full justification to the Chairman, Academic Council, who shall have the power to change the paper, if necessary.

10.0 RULES FOR AWARD OF GRADES

10.1 The following numerical equivalence shall be adopted for awarding grades and making qualitative assessment. If the strength of students in the program concerned is less than or equal to 60, then absolute grading shall be followed. For a student strength in a program more than 60, **relative grading** shall be followed:

(a) **Range of marks for Absolute Grading (for student strength ≤ 60):**

Grade	Range of Marks	Grade Point	Performance Level
A ⁺	91 - 100	10	Outstanding
A	81- 90	9	Excellent
B ⁺	71 - 80	8	Very Good
B	61 - 70	7	Good
C ⁺	51 - 60	6	Above Average
C	41 - 50	5	Average
D	35 - 40	4	Pass
F	Below 35	0	Fail

(b) Range of Marks for Relative Grading (for student strength > 60):

Lower Range of Marks	Grade	Grade Point	Upper Range of Marks
	A +	10	$> \bar{X} + 1.5\sigma$
$\bar{X} + 1.0\sigma <$	A	9	$\leq \bar{X} + 1.5\sigma$
$\bar{X} + 0.5\sigma <$	B+	8	$\leq \bar{X} + 1.0\sigma$
$\bar{X} <$	B	7	$\leq \bar{X} + 0.5\sigma$
$\bar{X} - 0.5\sigma <$	C+	6	$\leq \bar{X}$
$\bar{X} - 1.0\sigma <$	C	5	$\leq \bar{X} - 0.5\sigma$
$\bar{X} - 1.5\sigma <$	D	4	$\leq \bar{X} - 1.0\sigma$
	F*	0	$\leq \bar{X} - 1.5\sigma$

*“Subject to the fulfillment of general guidelines for the Award of Grades”

where:-

1. \bar{X} denotes the Mean of the marks obtained by all the students in the concerned subject,
 2. σ denotes standard deviation of marks obtained by all the students in the concerned subject.
 3. The Moderation Board will use its judgment in deciding the grade based on the table given above with marginal adjustment for natural cut-off
 4. A student securing 35% (thirty five percent) or more cannot be awarded a grade lower than “D”
 5. A student cannot be awarded “A+” grade, if he/she has secured less than 80% marks.
- 10.2 Besides the above grades, there will be other **non-numeric grades “T”, “NC”** etc. which will not be assigned any numerical value and shall not be taken into consideration for the purpose of calculation of **SGPA / CGPA** “T” grade specifies that subject(s) has not been completed in all respect and “NC” specifies that Semester has not been completed.
- 10.3 The following formula shall be used for calculating the **Semester Grade Point Average (SGPA)** of a semester:

$$SGPA = \frac{TCP}{TC} = \frac{G1C1 + G2C2 + G3C3 + \dots}{C1+C2+C3+ \dots}$$

Where G1, G2 etc. stand for the Grade Point obtained in specified courses and C1, C2 etc. stand for Credit allotted to the respective subjects in the concerned course structure.

TCP Stands for Total Credit Points obtained in the Semester

TC Stands for Total Credits allotted in the Semester

SGPA Stands for Semester Grade Point Average calculated up to 2nd place of decimal

- 10.4 The **CGPA (Cumulative Grade Point Average)** for the whole program shall be calculated on the basis of the Total Credits allotted to each semester as indicated below:

$$\text{CGPA} = \frac{\text{TCP1} + \text{TCP2} + \dots\dots}{\text{TC1} + \text{TC2} + \dots\dots}$$

Where, TCP1, TCP2 etc. stand for Total Credit Points for respective semesters and TC1, TC2 etc. stand for Total Credits allotted to those semesters.

Along with the SGPA, Cumulative Grade Point Average (CGPA) will also be shown in the Grade Card of each semester of the program.

11.0 TABULATION OF GRADES AND PREPARATION OF RESULT SHEET

- 11.1 The marks list in each subject shall be prepared in duplicate by the Examiner concerned and forwarded to COE in sealed confidential covers indicating on the TOP of the cover, the name of the subject, subject code, semester & program to which it relates to.
- 11.2 The tabulators, appointed by the competent authority, shall be provided with detailed instructions for computing the grades and Semester Grade Point Average.
- 11.3 Appropriate Grade Cards shall be prepared for communicating the results of the examination to the students. A photocopy of the Grade Card may also be sent to the parents/guardians, if University so decides.
- 11.4 Grade Card of students, who pass subjects & semester in Special Examinations, will have distinct indication of special examination. Further, such students shall not be eligible for any University award / rank / merit of the program.

12.0 AWARD OF CLASS

Under the Grading System, there is no equivalence of class/division to CGPA. Hence, no division shall be awarded to students on completion of the program.

However, on written request of the students, the University may issue equivalence of CGPA in terms of percentage of marks, as per norms in vogue from time to time.

13.0 DECLARATION AND RECTIFICATION OF RESULT

- 13.1 The grades obtained will be tabulated by the tabulators and moderated by Moderation Board as below:
 - (a) A student, who fails in End Term (final) Examination/Special Examination, if any, (Theory component only) of one subject in any Semester, by not more than 3 (three) marks in Theory (End Term (final) Examination), will be awarded the requisite marks to enable him/her to pass the subject. Thus, the student has to secure at least 12 marks out of 50 for getting the benefit of moderation under this clause.
 - (b) A student, who passes in all subjects independently but fails to secure the required **CGPA of 4.50** by virtue of having obtained one grade lower in any one subject by not more than 3 (three) marks of the full marks of the subject concerned, will be awarded higher grade in that subject by adding requisite marks in the total. In case of possibility of moderation in more than one subject, the subject having least credit will be considered for moderation

Normally, only one of the clauses, either 13.1(a) or 13.1(b) shall be applicable to a student in a particular Semester. However, as a special case, the Board of Examinations may allow the application of both the clauses of moderation simultaneously for a student, **once and only once during his study period** at the University on specific recommendations of the Moderation Board under the following circumstances:

- i) if the student of final year is in a position to complete the degree by application of both clauses, or
- ii) if the student can be saved from deletion of his/her name from the University rolls by application of both clauses.
- c) While calculating **CGPA**, a student who misses a higher class in his degree program by virtue of having obtained one grade lower in any one subject of the last semester examination of the program (i.e. in VI Semester of 3-Year program), by not more than 3 (three) marks in that subject, will be awarded the next higher grade. In case of possibility of moderation in more than one subject, the subject having least credit will be considered for moderation.
- d) The Sessional (Continuous Evaluation) of a subject having End Term (final) Examination, purely Sessional subject, and Practical subject shall not be moderated.
- e) In case the Moderation Board detects some obvious errors in the tabulation sheet, it may not be necessary to call the tabulator for rectification of the mistakes. The Chairman of the Moderation Board can rectify the mistake.

REMARKS: The Chairman, Moderation Board shall affix his/her signature on the tabulation sheet for each such modification.

13.2 The result tabulated and moderated as above, shall be put up to the Chairman, Board of Examinations / Academic Council for approval for declaration of results.

13.3 The Board of Examinations shall have the power to quash or rectify the result of a student (even after it has been declared) if:

- a) it is found that he/she was not eligible to appear at the examination,
- b) he/she used unfair means in the examination,
- c) a mistake is found in his/her result.

13.4 If the result of the examination has been ascertained and/or declared and it is found that such result has been affected by any error, malpractice, improper conduct or other sufficient cause, the Board of Examinations shall have the power to amend the result and declare the modified/rectified result.

13.5 Sharing of answer books of End Term Examinations:

Answer books of End Term Examinations of the program shall be shared with the students on pre notified date(s) in the department concerned subject to following conditions:

- (i) Answer books shall be shown by the faculty of the department on pre notified date(s) only;
- (ii) Student shall be entitled to check whether all answers have been evaluated and marked;

- (iii) Marks allotted have been correctly transferred on the cover sheet of the answer book; and
- (iv) Marks have been correctly totalled.

If the student finds any discrepancy, he/she shall bring the same into the notice of the faculty concerned. Faculty, in turn, shall report the matter to the Head of the Department with detailed report for rectification of discrepancy and re-notification to the student and submission of correct marks to the Controller of Examinations.

However, no request from the students shall be entertained on marks awarded by the examiner(s) against evaluated question(s).

14.0 GRADUATION REQUIREMENTS

14.1 In order to qualify for the concerned degree of the University, a student must

- a) complete all the credit requirements for the degree with grade 'D' or a higher grade in each of the subjects, seminar, project work and viva-voce etc.
- b) satisfactorily complete all other requirements for the degree viz. industrial training, field trip, if any etc.
- c) obtain **CGPA** of **5.00** or more in the concerned Program at the end of the semester in which he completes all the requirements for the degree.

14.2 A student, who has qualified for the degree, will be admitted to it only after he has cleared all University and Hostel dues, if any, outstanding against him, has returned all Library books borrowed by him as well as the Library Cards, and has also returned departmental library books, etc. all in good condition.

15.0 Notwithstanding anything contained in the above Ordinances:

- (a) In case of a dispute, the decision of the Board of Examinations will be final and binding.
- (b) In case of difficulty in application of any of the clauses of the Ordinances specified above, the Vice Chancellor shall have all powers to amend/modify/remove difficulty in the relevant Regulation.

Bachelor of Commerce (Hons.) [B. Com (Hons.)]
(Three-Year, Full Time Program)
PROGRAM CURRICULUM

Semester-I

S. No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 101	Business Organization	4	0	0	4
2	BCH 102	Financial Accounting	4	1	0	5
3	BCH 103	Microeconomics-I	4	0	0	4
4	BCH 104 P	Computer Applications in Business	0	0	4	2
5	BCH 105	Business Law	4	0	0	4
6	BCH 106	English	2	0	0	2
7	BCH 106 P	English (Practical)	0	0	2	1
Total Credits			18	1	6	22
Total Periods			25			

Semester-II

S. No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 201	Principles of Management	4	0	0	4
2	BCH 202	Advanced Accounting	4	1	0	5
3	BCH 203	Microeconomics-II	4	0	0	4
4	BCH 204	Business Statistics	4	1	0	5
5	BCH 205	Company Law	4	0	0	4
6	BCH 206	Environmental Studies and Disaster Management	3	0	0	3
7	BCH 207	Business Communication	2	0	0	2
8	BCH 207 P	Business Communication (Practical)	0	0	2	1
Total Credits			25	2	2	28
Total Periods			29			

Semester-III

S. No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 301	Income Tax: Law and Practice	4	1	0	5
2	BCH 302	Business Mathematics	4	1	0	5
3	BCH 303	Principles of Marketing	4	0	0	4
4	BCH 304	Banking and Insurance	4	0	0	4
5	BCH 305	Organizational Behavior	4	0	0	4
6	BCH 306	Macroeconomics	4	0	0	4
Total Credits			24	2	0	26
Total Periods			26			

Semester-IV

S.No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 401	Indirect Taxes	4	0	0	4
2	BCH 402	Corporate Accounting	4	1	0	5
3	BCH 403	Cost Accounting	4	1	0	5
4	BCH 404	Human Resource Management	4	0	0	4
5	BCH 405	Indian Economy	4	0	0	4
6	BCH 406	Information Security	2	0	0	2
Total Credits			22	2	0	24
Total Periods			24			

Semester - V

S.No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 501	Management Accounting	4	1	0	5
2	BCH 502	Financial Management	4	1	0	5
3	BCH 503	Auditing	4	1	0	5
4	BCH 504	E-Commerce	4	0	0	4
5	-	Elective-I	4	0	0	4
Total Credits			20	3	0	23
Total Periods			23			

Semester-VI

S.No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 601	International Business	4	0	0	4
2	BCH 602	Business Ethics, Corporate Governance and CSR	4	0	0	4
3	BCH 603	IT Applications and Decision Making	4	0	0	4
4	-	Elective-II	4	0	0	4
5	BCH 605	Comprehensive Viva Voce	-	-	-	4
Total Credits			16	0	0	20
Total Periods			16			

Total Course Credits (Semesters I-VI): 143

Note: L: Lectures, **T:** Tutorials, **P:** Practical

List of Electives**Semester-V**

S.No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 505 E1	Financial Markets, Institutions and Financial Services	4	0	0	4
2	BCH 505E2	Wealth Management	4	0	0	4
3	BCH 505E3	Corporate Tax Planning	4	0	0	4
4	BCH 505E4	Advertising and Personal Selling	4	0	0	4

Semester-VI

S.No.	Course Code	Course Name	Periods			Credits
			L	T	P	
1	BCH 604 E1	Entrepreneurship	4	0	0	4
2	BCH 604E2	Fundamentals of Investment	4	0	0	4
3	BCH 604 E3	Marketing of Financial Services	4	0	0	4
4	BCH 604E4	Business Tax Procedures and Management	4	0	0	4

Note:

1. A student is required to opt for one elective in semester V and one elective in semester VI from the list of electives given above.



Nurturing Knowledge. Empowering Minds.

**Bachelor of Commerce (Hons.) [B. Com (Hons.)]
(Three-Year, Full Time Program)**

PROGRAM SYLLABI

Course:	BUSINESS ORGANIZATION			Semester: I
Course Code: BCH 101	L T P	4 0 0	Credits: 4	

Objective: To impart an understanding of management and business concepts relevant to present competitive scenario.

SYLLABUS

Introduction	8
Meaning, scope and evolution of commerce and industry, Industrial revolution and its effects, Emergence of Indian MNCs and transnational corporations, Recent trends in business world, Globalization and challenges for Indian Business in new millennium.	
Business Sectors and Forms of Business Organizations	12
Private sector, Cooperative sectors, Public sector, Joint sector, Services sector, Various forms of business organizations: sole proprietorship, partnership firms, and Joint stock companies, and their features, Business combinations.	
Mergers and Acquisitions	10
Mergers in India, Networking, Franchising, BPOs and KPOs, Role of E-business, Dealing with patents, trademarks and copyrights.	
Setting up a New Enterprise	10
Decisions in setting up an Enterprise: opportunity and idea generation, Role of creativity and innovation, Feasibility study and business plan, Business size and location decisions, Various factors to be considered for starting a new unit, Relevant Government Policies: SEZ (Special Economic Zone) policy etc.	
Domestic and Foreign Trade	10
Organization of wholesale and retail trade: recent trends in wholesale and retailing, Malls and Super Markets: their effect on economy, Organization of finance, transport, insurance, communication and other utilities (services) in regard to trade, Import-Export trade procedures and their organization.	
Business and Society	10
Changing concepts and objectives of business, Professionalization, Business ethics, Business and culture, Technological development and social change, Social responsibility of business, Social audit.	

Text Books

1. Kaul, Vijay K.; *Business Organization and Management*; Pearson Education
2. Singh, B.P. and Chhabra, T.N.; *Business Organization and Management*; Sun India Publications

Reference Books

1. Gupta, C.B.; *Modern Business Organization*; Mayur Paper Backs
2. Basu, C.R.; *Business Organization and Management*; Tata McGraw Hill

Course:	FINANCIAL ACCOUNTING		Semester: I
Course Code: BCH 102	L T P	4 1 0	Credits: 5

Objective: To provide an understanding of basic principles of accounting and their applications in business.

SYLLABUS

Meaning and Scope 7

Nature of financial accounting principles, Accounting concepts and conventions, Accounting assumptions and limitations, Accounting vs. book keeping, Brief review of accounting standards in India, Accounting policies, Valuation principles, Accounting estimates.

Accounting Process 15

Recording of business transactions, Preparation of trial balance (Voucher systems, Accounting process, Journals, Ledger, Cash book, Trial balance).

Depreciation Accounting 10

Introduction, Causes and factors, Methods for providing depreciation.

Final Accounts 12

Preparation of final accounts (non-corporate entities) along with major adjustments (Profit and Loss Account, Balance sheet).

Financial Statement Analysis 12

The tools of analysis, Horizontal analysis, Vertical analysis, Trend analysis, Solvency ratios, Profitability ratios, Activity ratios, Funds flow and Cash flow analysis, Accounting Standard-3 (Revised).

Text Books

1. Maheshwari, S.N. and Maheshwari S. K.; *Financial Accounting*; Sultan Chand and Sons
2. Grewal, T. S.; *Double Entry Book Keeping*; S Chand and Co.

Reference Books

1. Gupta, R.L.; *Advanced Accounting*; Sultan Chand and Sons
2. Bhattacharya, Asish; *Essentials of Financial Accounting*; Prentice Hall of India
3. Ramachandran and Kakani, Nand Ram Kumar; *Financial Accounting for Management*; Tata McGraw Hill
4. Anthony, R. N., Hawkins D. F., and Merchant K. A.; *Accounting Text and Cases*; Tata McGraw Gill

Course: MICROECONOMICS– I			Semester: I
Course Code: BCH 103	L T P	4 0 0	Credits: 4

Objective: To expose students to basic microeconomic concepts, to enable them to apply the economic reasoning, analyze various business problems and provide solutions.

SYLLABUS

Introduction **10**

Nature and scope of microeconomics, Demand: law of demand, demand curve, determinants of demand, and elasticity's of demand, Supply: law of supply, supply curve, and determinants of supply.

Theory of Consumer Behavior **13**

Utility: cardinal and ordinal utility, Diminishing marginal utility, Indifference curve analysis, Consumer's equilibrium , Price-consumption curve, Income-consumption curve and Engel curve, Price, Income and substitution effects, Consumer surplus, Revealed preference theory.

Theory of Production **13**

Production function, Factors of production, Law of variable proportion, Returns to scale, Revenue curves, Total revenue, Average revenue and marginal revenue, Cost: classification of cost, Long run and short run cost curves.

Market Structure **12**

Perfect competition, Imperfect competition, Monopoly, Monopolistic competition and Oligopoly.

Theory of Distribution **8**

Theory of distribution, Determination of rent, Wages, Interest and profit.

Text Book

1. Pindyck, R.S., Rubinfeld, D.L. and Mehta, P. L.; *Microeconomics*; Pearson Education

Reference Books

1. Samuelson, P.A. and Nordhaus, W. D.; *Economics*; Tata McGraw Hill
2. Browning, E.K. and Browning J.M.; *Microeconomic Theory and Applications*; Kalyani Publishers
3. Gould, J. P. and Lazear, E.P.; *Microeconomic Theory*; All India Traveller Bookseller
4. Salvatore, D.; *Microeconomic Theory*; Tata McGraw Hill

Course: COMPUTER APPLICATIONS IN BUSINESS			Semester: I
Course Code: BCH 104 P	L T P	0 0 4	Credits: 2

Objective: To provide knowledge about basic components of a computer and their significance, and hands on learning of applications of MS Office and Internet in businesses.

SYLLABUS

MS Word

Features of word processing, Formatting documents, Paragraph formatting, Indents, Page formatting, Header and footer, Bullets and numbering, Tabs, Tables, Formatting the tables, Finding and replacing text, Mail merge, Macros.

MS Excel

Features of MS-Excel, Entering data, Entering series, Editing data, Cell referencing, Ranges, Formulae, Functions, Auto sum, Copying formula, Formatting data, Creating charts, Creating database, Sorting data, Filtering.

MS Power Point

Features of MS Power Point, Formatting text on slides, Inserting charts, Adding tables, Clipping, Slide animation, Slide shows.

MS Access

Creating a Database, Understanding the Views, Displaying records in Subdatasheets, Finding Records, Replace or edit data, Sorting Records.

Text Books

1. MS Office Word 2007: Level 1 (NIIT)
2. MS Office Excel 2007: Level 1 (NIIT)
3. MS Office PowerPoint 2007: Level 1 (NIIT)

Reference Books

1. Sinha, P. K. and Sinha, Priti; *Computer Fundamentals*; BPB Publications
2. Leon, Alex and Leon, Mathews; *Fundamentals of Information Technology*; Vikas Publishing House
3. Saxena, S.; *Computer Applications in Management*; Vikas Publishing House
4. Norton, Peter; *Computing Fundamentals*; Tata McGraw Hill

Course: BUSINESS LAW			Semester: I
Course Code: BCH 105	L T P	4 0 0	Credits: 4

Objective: To impart basic knowledge of important Business Laws along with relevant decided cases.

SYLLABUS

The Indian Contract Act, 1872 **16**

Contract: Meaning, Characteristics and kinds, Essentials of valid contract: Offer and acceptance, consideration, contractual capacity, free consent, and legality of objects, Void agreements, Discharge of contract: modes of discharge including breach and its remedies, Contingent contracts, Quasi-contracts, Contract of indemnity and guarantee, Contract of bailment, Contract of agency.

The Sale of Goods Act, 1930 **12**

Contract of sale: meaning and difference between sale and agreement to sell, Conditions and warranties, 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.

The Indian Partnership Act, 1932 **8**

Definition and nature of partnership, rights and duties of a partner, Registration of Partnership, Status of a minor partner, Effect of non-registration Dissolution of a partnership: major provisions Introduction to LLP and major difference between Partnership and LLP.

The Negotiable Instruments Act, 1881 **10**

Definition of negotiable instrument, Promissory note, Bill of Exchange and cheque, Parties to negotiable instrument, Discharge of parties from liability, Dishonour of a negotiable instrument: Liabilities of Banker and drawer for dishonour of a cheque, Hundies.

The Information Technology Act, 2000 **10**

Meaning and scope of the Act, Digital signature, Electronic governance, Regulation of certifying authority, Digital signature, Penalties and adjudication, Offences.

Text Book

1. Kuchhal, M.C. and Kuchhal, Vivek; *Mercantile Law*; Vikas Publishing House

Reference Books

1. Singh, Avtar; *The Principles of Mercantile Law*; Eastern Book Company
2. Maheshwari and Maheshwari; *Business Law*; National Publishing House
3. Gogana, P.P.S.; *Business Law*; Vikas Publishing House
4. *The Information Technology Rules, 2000 and Cyber Regulations Appellate Tribunal Rules, 2000 with Information Technology Act, 2000*, Taxmann Publications

Course: ENGLISH			Semester: I
Course Code: BCH 106	L T P	2 0 0	Credits: 2

Objective: To impart basic knowledge of English grammar and enhance the vocabulary of the students.

SYLLABUS

Applied Grammar 10

Types of sentences, Parts of speech, Active and passive voice, Direct and indirect (or Report) speech, Tenses and Forms, Concord, Question tags and short responses.

Word Substitution 5

Homonyms, Antonyms, Synonyms, One word substitution, Common errors, Logical rearrangement of words, Punctuation and capitalization.

Vocabulary 8

Splitting the fine sense of words, Context based vocabulary, Literal and figurative use of words, Word parallels and alternatives.

Conversion and Comprehension 5

Affirmative to negative and vice versa, Assertive to exclamatory and vice versa, Assertive to interrogative and vice- versa, Comprehension passages.

Text Book

1. Martin, H. and Wren, P. C.; *English Grammar and Composition*; S. Chand and Co

Reference Books

1. Lewis, Norman; *Word Power Made Easy*; W.R; Goyal Publication and Distributors
2. *Better Your English- A Workbook for 1st year Students*; Macmillan
3. Rosen, Blum M; *How to Build Better Vocabulary*; Bloomsbury Publication

Course: ENGLISH (PRACTICAL)			Semester: I
Course Code: BCH 106 P	L T P	0 0 2	Credits: 1

Objective: To improve the oral and writing skills of the students.

The students will be given exercises in applied grammar on active and passive voice, direct and indirect speech and tenses and concord. Their word power will be enhanced by study of unseen passages.

Course: PRINCIPLES OF MANAGEMENT			Semester: II
Course Code: BCH 201	L T P	4 0 0	Credits: 4

Objective: To acquaint students with basic Management functions.

SYLLABUS

Introduction 9

Nature and purpose, Management as science or art, Evolution of management thoughts, An overview of functions of managers: planning, organizing, staffing, leading, and controlling, Coordination: the essence of management, System approach to management process.

Planning 13

Types of Plans: missions or purposes, objectives or goals, Strategies, Policies, Procedure, Rules, Programs and budgets, Steps in planning: objectives, management by objectives, strategies, policies, and planning premises, Strategic planning process: presuming and forecasting, Decision making.

Organizing 9

Nature of organizing, Formal and informal organizations, Organization levels and the span of management: structure and process of organization, Principles of organizing, Line and staff authority: empowerment, decentralization of authority, and delegation of authority, Organization charts.

Staffing 8

Definition of staffing, an overview of staffing functions, The system approach to human resource management: recruitment, selection, placement, promotion, separation, performance appraisal, and The Peter's principle.

Leading and Controlling: 17

- (a) **Motivation:** McGregor's Theory of X and Y, Maslow's Hierarchy of Needs Theory, Herzberg's Motivation-Hygiene Theory, Expectancy Theory, Equity Theory, Goal Setting Theory.
- (b) **Leadership:** Definition, Ingredients, Styles, Committees and group decision making.
- (c) **Communication:** Purpose, Process of communication, Barriers and break downs, Making communication effective.
- (d) **Controlling:** Concepts and process, Controlling as a feedback system, Requirements for effective control, Major controlling techniques: budgetary and non budgetary control devices.

Text Book

1. Koontz, H. and Weihrich, H.; *Essentials of Management*; Tata McGraw Hill

Reference Books

1. Allen, L A; *Management and Organization*; McGraw Hill
2. Stoner and Freeman; *Management*; Prentice Hall of India

Course: ADVANCED ACCOUNTING			Semester: II
Course Code: BCH 202	L T P	4 1 0	Credits: 5

Objective: To impart knowledge about the basic concepts of accounting and accounting processes.

SYLLABUS

Accounting Standards **8**

Meaning, Need and importance, Concept of GAAP, Difference between Indian and international accounting standards, Various Indian accounting standards (A brief description).

Accounts of Non-Profit Organization **12**

Preparation of income and expenditure accounts: receipts and payment method and balance sheet.

Branch Accounting **12**

Branch accounting, Departmental accounting, Installment payment system and Hire purchase system.

Royalty Account **12**

Royalty account, Joint venture and consignment.

Accounting for Partnership Firms **12**

Admissions, Retirement, Death and dissolution of partnership.

Text Book

1. Shukla, M.C. and Grewal, T.S; *Advanced Accounts*; S. Chand and Co.

Reference Books

1. Jain, S.P. and Narang, K.N.; *Advanced Accountancy*; Kalyani Publishers
2. Gupta, R.L. and Radhaswamy; *Advanced Accountancy*; Sultan Chand and Sons
3. Maheshwari, S.N. and Maheshwari S.K.; *Financial Accounting*; Vikas Publishing House

Course: MICROECONOMICS – II			Semester: II
Course Code: BCH 203	L T P	4 0 0	Credits: 4

Objective: 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.

SYLLABUS

Monopoly Market Structure 10

Kinds of 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, Horizontal and vertical integration of firms, Comparison of pure competition and monopoly, The social costs of monopoly power, Price discrimination, Peak-load pricing.

Monopolistic Competition and Oligopoly 12

Monopolistic competition: price and output decision-equilibrium, Monopolistic Competition and economic efficiency, Oligopoly and interdependence: Cournot's duopoly model, Stackelberg model and Kinked demand model, Prisoner's dilemma, Collusive Oligopoly: price-leadership model, dominant firm, cartels, and sales maximization, Contestable markets theory, Pricing public utilities.

Market for Factor Inputs 12

Determination of factor rewards in perfect input markets in the short and long runs under conditions of perfect and imperfect commodity markets, Determination of factor rewards under conditions of monopony, Monopolistic and monopolistic exploitation, Role of trade unions, Rental element in factor remuneration, Government intervention in factor market: direct or through regulatory agency.

Inter-temporal Analysis and Choice under Uncertainty 10

Intertemporal choice: stocks versus flows, present discounted values, and capital investment decisions, Investment decisions by consumers, Determination of interest rates, Risk preferences, Reducing risk.

General Equilibrium and Market Failure 12

General equilibrium and efficiency (in Pareto optimal terms), Market failure and the sources of market failure, Market power and inefficiency: asymmetric information, Quality uncertainty, Market signaling, Moral hazard, Principal-agent problem, Public goods and externalities.

Text Book

1. Pindyck, R.S., Rubinfeld, Mehta, D.L. and Mehta, P.L.; *Microeconomics*; Pearson Education

Reference Books

1. Baumol, William J.; *Economic Theory and Operations Analysis*; Prentice Hall of India
2. Browning, E.K. and Browning, J.M.; *Microeconomic Theory and Applications*; Kalyani Publishers
3. Lipsey, R.G. and Chrystal, K.A.; *Microeconomic Theory*; Oxford University Press
4. Salvatore, D.; *Schaum's Outline of Theory and Problems of Microeconomic Theory*; Tata McGraw Hill

Course: BUSINESS STATISTICS			Semester: II
Course Code: BCH 204	L T P	4 1 0	Credits: 5

Objective: To develop the understanding of basic concepts of statistics and skills to apply.

SYLLABUS

Introduction **8**

Meaning, Characteristics, Functions, Importance, Limitations and Types of statistics, Uses of statistics in functional areas of management.

Classification and Presentation of Data **12**

Frequency distribution: discrete and continuous frequency distribution, Diagrammatic and graphic representation: line, bar, rectangle and Pie diagram, Graphs: histograms, frequency polygon, cumulative frequency curves or ogives, Advantages and limitations of diagrams and graph, Tabulation: types of tables.

Measures of Central Tendency and Dispersion **14**

Concept of central tendency, Measures of central tendency, Definitions, properties and applications of mathematical averages including arithmetic mean, geometric mean and harmonic mean, Positional averages: mode, median and other partition values including quartiles, deciles, and percentiles, Measures of dispersion/variation: absolute and relative, range, quartile deviation, mean deviation, standard deviation, and co-efficient of variation, Properties of standard deviation/variance, Comparison of various measures of dispersion, skewness, and kurtosis, Moments: calculation (including Sheppard's corrections) and significance.

Correlation and Regression **12**

Correlation: Scatter diagram, Karl Pearson's coefficient of correlation, and Spearman's coefficient of rank correlation, Regression: method of least squares, regression coefficient, and standard error of estimate.

Time Series and Forecasting **10**

Time Series: introduction, objectives of time series, identification of trend, variation in time series: secular variation, cyclical variation, seasonal variation, and irregular variation, Methods of estimating trend, Choosing appropriate forecasting model.

Text Book

1. Berenson, Levine and Krehbiel; *Basic Business Statistics: A First Course*; Pearson Education

Reference Books

1. Beri, G.C.; *Business Statistics*; Tata McGraw Hill
2. Black, Ken; *Business Statistics: For Contemporary Decision Making*; John Wiley and Sons
3. Siegel, Andrew F.; *Practical Business Statistics*; Tata McGraw Hill
4. Levin, Richard and Rubin, David S.; *Statistics for Management*; Pearson Education
5. Spiegel, M.D.; *Theory and Problems of Statistics*; Tata McGraw Hill

Course: COMPANY LAW			Semester: II
Course Code: BCH 205	L T P	4 0 0	Credits: 4

Objective: To impart knowledge about the formation of companies, corporate management practices, possible abuses of power by executives and remedial measures and government regulation on corporate businesses.

SYLLABUS

Introduction 15

Meaning and nature of companies, Kinds of companies, Formation and incorporation of a company, Memorandum of association, Articles of association, Affects of memorandum and articles of association, Doctrine of indoor management, Meaning and definition of prospectus, Abridged form of prospectus.

Shares and Debentures 13

Shares and types of shares, Transfer of shares, Debentures and kinds of debentures, Meetings and their types, Kinds of general body meetings, Meaning of dividend, Sources of divided payments, Powers, duties and obligations of auditors.

Directors 13

Meaning, Qualification, Appointment and removal of directors, Duties and liabilities of directors, Remuneration of directors, Types of directors, Distinction between managing director and whole time director, Meetings of board of directors.

Meaning and Prevention of Oppression 15

Prevention of mis-management, Meaning and modes of winding up, Grounds for winding up by the tribunals, Types of voluntary winding up, Consequences of voluntary winding up, Appointment, Power and duties of a liquidator in winding up.

Text Books

1. Gogna, P.P.S.; *A text book of Company Law*; S. Chand and Co.
2. Bagrial, Ashok K.; *Company Law*; Vikas Publishing House

Reference Books

1. Kapoor, G.K.; *Corporate Law*; Taxmann Publications
2. Singh, Avtar; *Corporate Law*; Eastern Book Company

Course: ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT			Semester: II
Course Code: BCH 206	L T P	3 0 0	Credits: 3

Objective: To familiarize the students with the vulnerabilities of the environment and help them work in a manner which is environment friendly and also prepare them for managing disastrous situations.

SYLLABUS

Part I: Environmental Studies 18

Introduction 5

Environment: definition, scope and importance, Need for public awareness, Ecosystem, Balanced ecosystem, Human activities: food, shelter, economic and social security, Sustainable development.

Natural Resources 5

Water Resources: availability and quality aspects, Mineral resources, Forest wealth, Material cycles: carbon, nitrogen and sulphur cycles.

Energy 2

Types of energy, Electro-magnetic radiation, Conventional and non-conventional sources: hydro electric, fossil fuel based, nuclear, solar, bio-mass and bio-gas, Hydrogen as an alternative future source of energy.

Environmental Protection 6

Pollution: water pollution, air pollution and noise pollution, Public health aspects, Solid waste management, Current issues: population growth, climate change and global warming, and urbanization, Animal Husbandry, Role of government, Legal aspects of environmental protection, Environment education, Women education.

Part II: Disaster Management 24

Introduction to Disasters 4

Concepts and definitions (Disaster, Hazard, Vulnerability, Resilience, Risk), Classification: causes and impact (including social, economic, political, environmental, health, and psychological), Different impact in terms of taste, class, gender, age, and location disability, Global trends in disasters: urban disasters, pandemics, complex emergencies, and climate change.

Approaches to Disaster Risk Reduction (DRR) 5

Disasters cycle: its analysis, phases, culture of safety, prevention, mitigation and preparedness, Community-based DRR: structural and non-structural measures, Roles and responsibilities of community, Panchayati Raj Institutions/Urban local bodies (PRIs/ULBs), Central and state government, and other stake-holders.

Inter-relationship between Disasters and Development 5

Factors affecting vulnerabilities, Differential impacts, Impact of development projects including dams, Embankments and changes in land-use, Climate change adaptation, Relevance of indigenous knowledge, Appropriate technology and local resources.

Disaster Risk Management in India 4

Hazard and vulnerability profile of India, Components of disaster relief: water, food, sanitation, shelter, health, and waste management, Institutional arrangements (Mitigation, Response and preparedness, DM Act and policy).

Project Work 6

The project /fieldwork is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety, Projects must be conceived creatively based on the geographic location and hazard profile of the region where the college is located.

A few ideas or suggestions are discussed below.

Several governmental initiatives require Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) to be proactive in preparing DM Plans and community based disaster preparedness plans. Information on these would be available with the District Collector or Municipal Corporations. The scope for students to collaborate on these initiatives is immense. Teachers may explore possibilities.

Teachers could ask students to explore and map disaster prone areas, vulnerable sites, vulnerability of people (specific groups) and resources. The students along with teachers could work on ways of addressing these vulnerabilities, preparing plans in consultation with local administration or NGOs.

Students could conduct mock drills in schools, colleges or hospitals. They could also work on school safety, safety of college buildings, and training in first aid.

Other examples could be: identifying how a large dam, road/ highway or an embankment or the location of an industry affects local environment and resources or how displacement of large sections of people creates severe vulnerabilities.

Teaching Resources

A range of films: documentation and feature films related to disasters and their impact, and on vulnerabilities of people are available which a teacher could choose with care and screen. This could form a basis of classroom discussion.

Text Books

1. Reddy, M. Anji; *Text book of Environmental Science and Technology*; BS Publications
2. Andharia, J.; *Vulnerability in Disaster Discourse, JTCDM*; Tata Institute of Social Sciences
3. Kumar, Narendra and Singh, Gopal; *Disaster Management*; Vikas Publishing House

Reference Books

1. Blaikie, P. and Cannon, T. and Davis, I. and Wisner, B.; *At Risk: Natural Hazards, People's Vulnerability and Disasters*; Routledge
2. Alexander, David E.; *Introduction in Confronting Catastrophe*; Oxford University Press

IMS Unison University

3. Joseph, Benny; *Environmental Studies*; McGraw Hill
4. Rajagopalan, R.; *Environmental Studies*; Oxford University Press
5. Coppola, P. Damon; *Introduction to International Disaster Management*; Butterworth-Heinemann
6. Manjunath, D.L.; *Environmental Studies*; Pearson Education
7. Cuny, F.; *Development and Disasters*; Oxford University Press
8. *The Disaster Management Act, 2005*

Course: BUSINESS COMMUNICATION			Semester: II
Course Code: BCH 207	L T P	2 0 0	Credits: 2

Objective: The course aims at providing fundamental knowledge and exposure to the concepts, theories, and practices in the field of business communication.

SYLLABUS

Concepts of Communication 4

Concepts, Communication models, Process of communication, Levels of communication, Objectives of communication, Importance of communication in business

Channels of Communication 5

Formal and informal communication networks, Methods of communication: verbal and non verbal, Barriers to communication and ways to overcome these barriers, Modes of communication, Technology-enabled communication, Factors effecting selection of appropriate communication technology.

Business Correspondence 6

Letter writing: part, structure and layouts, Types of letters, Letter of inquiry, Complaints, Claims, Sales letters, Consumer grievance letters and its reply, Personnel correspondence, Job application letter and resumé, Letter of resignation, Internal communication, Orders, Memos, Notices, Circulars.

Business Reports 5

Meaning and purpose of reports, Structure of a business report, Types of business reports, Steps to prepare a report.

Public Speaking 4

Meaning, Preparing a presentation, Factors effecting presentation, Structure and content, Use of visual aids, Public speeches, Planning and conducting meeting, Agenda of the meeting.

Listening Skills 4

Process of listening, Types, Importance of effective listening, Barriers to effective listening, Cultivating good listening skills.

Text Books

1. Bovee, L. Courtland; Thill, John V. and Chatterji, Abha; *Business Communication Today*; Pearson Education
2. Lesikar, Raymond V. and Flotley, Marie E.; *Basic Business Communication*; Tata McGraw Hill

Reference Books

1. Soundararaj, Francis; *Speaking and Writing for Effective Business Communication*; Macmillan
2. Raman, Meenakshi and Singh, Praksh; *Business Communication*; Oxford University Press
3. Chaturvedi, P. D. and Chaturvedi, Mukesh; *Business Communication*; Pearson Education

Course: BUSINESS COMMUNICATION (PRACTICAL)			Semester: II
Course Code: BCH 207 P	L T P	0 0 2	Credits: 1

Objectives: To develop confidence in students to effectively communicate through individual and group communication exercises.

Students will be working on practical exercises related to letter, memo and report writing. Their public speaking skills will be improved through individual and group presentations. Vocabulary building methods will be used to enhance the word power of students. Practical exercises related to resume writing and writing e-mails will also be done.

Course: INCOME TAX: LAW AND PRACTICE			Semester: III
Course Code: BCH 301	L T P	4 1 0	Credits: 5

Objective: To provide basic knowledge about the income tax and equip students with applications of principles and provisions of Income-tax Act, 1961, as amended up to date.

SYLLABUS

Introduction **7**

Income, Agricultural income, Person, Assesses, Assessment year, Previous year, Gross total income, Total income, Marginal rate of tax.

Residential Status and Incidence of Tax **7**

Residential status, Scope of total income, Incidence of tax on the basis of residential status, Exempted income under Section 10.

Computation of Income **16**

Computation of income under different heads: salaries, Income from house property, Profits and gains from business or profession, Capital gains, Income from other sources.

Total Income and Tax Computation **8**

Income of other persons included in assesses total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and firms, Tax liability of an individual and firm.

Assessment of Companies **8**

Definitions, Restrictions on carried forward and set-off losses in the case of closely held companies, Tax on distribution profits of domestic companies or dividend tax, Minimum Alternative Tax (MAT) by a company.

Assessment Procedures **10**

Filing of Returns, Advance payment of tax, TDS, Interest, Assessments, Penalties, Appeals, Settlements and online filing of returns for specified assesses.

Text Books

1. Singhanian, Vinod K. and Singhanian, Monica; *Student's Guide to Income Tax*; Taxmann Publications
2. Ahuja, Girish and Gupta, Ravi., *Direct Tax Laws and Practice*; Bharat Law House

Reference Books

1. Pagare, Dinkar; *Law and Practice of Income Tax*; Sultan Chand and Sons
2. Mehrotra, H.C.; *Income Tax Law*, Sahitya Bhawan
3. Vashisht, Nitin and Lal, B. B.; *Direct Taxes: Income Tax, Wealth Tax and Tax Planning*; Pearson Education
4. Lal, B.B.; *Income Tax*; Pearson Education

Course: BUSINESS MATHEMATICS			Semester: III
Course Code: BCH 302	L T P	4 1 0	Credits: 5

Objective: The course aims at equipping students with the knowledge of mathematics and its applications in management of business.

SYLLABUS

Basics Business Mathematics 10

Rates of interest: nominal, effective and their inter-relationships in different compounding situations, Compounding and discounting of a sum using different types of rates, Types of annuities like ordinary, due, deferred, continuous, and perpetual, and their future and present values using different types of rates of interest.

Matrices and Determinants 10

Algebra of matrices, Inverse of a matrix, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input output analysis.

Logarithm and Set Theory 12

Definition of set, Methods of describing a set, Types of sets, subsets and their properties, Compliment of a set, Operations of sets, Fundamental law of algebra of sets, Logarithms: definition, and fundamental properties of logarithm, Base changing formula, Problem solving without using log tables.

Calculus I 11

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

Calculus II 13

Partial differentiation, Partial derivatives up to second order, Homogeneity of functions and Euler's theorem, Total differentials, Differentiation of implicit functions with the help of total differentials, Maxima and minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier, Integration, Standard forms, Methods of integration: by substitution, by parts and by use of partial fractions, Basic idea of definite integration.

Text Book

1. Dowling, E.T.; *Applied Mathematics*; Tata McGraw Hill

Reference Books

- 1 Ayres, Frank Jr.; *Mathematics for Economics and Finance*; Tata McGraw Hill
- 2 Budnick, P.; *Theory and Problems of Mathematics of Finance*; Tata McGraw Hill
- 3 Dowling, E.T.; *Mathematics for Economics Schaum's Outlines Series*; Tata McGraw Hill
- 4 Mizrahi and Sullivan, John; *Mathematics for Business Finance and Economics*; John Wiley and Sons

Course: PRINCIPLES OF MARKETING			Semester : III
Course Code: BCH 303	L T P	4 0 0	Credits : 4

Objective: To impart knowledge about the basic concepts, principles, tools and techniques of marketing management.

SYLLABUS

Introduction 8

Concepts, nature, scope and importance of marketing, Marketing mix, Market segmentation: concept, importance and bases, Target market selection, Concept of positioning.

Product 9

Meaning and importance, Product classifications, Concept of product mix, Branding, packaging and labeling, After-sales services, Product life-cycle, New product development.

Price 7

Meaning, importance and objectives, Factors influencing price determination, Pricing strategies, Break-even analysis, Market entry strategies, Geographic pricing strategies, Special pricing strategies and situations.

Promotion 7

Nature and importance, Types of promotion: advertising, Personal selling, Public relations and sales promotion, Promotion mix and factors affecting promotion mix decisions.

Distribution 8

Channels of distribution: meaning and importance, Types of distribution channels, Wholesaling and retailing, Factors affecting choice of distribution channel, Physical distribution.

Understanding Customers Buying Behavior 9

Understanding Consumer Behavior: factors determining consumer behavior, psychological process, and consumer buying decision process, Analyzing business market: different buyer roles, Business buying process.

Recent Issues and Developments in Marketing 8

New age marketing challenges, Social marketing, Marketing ethics, Recent developments in marketing: online marketing, Direct marketing, Services marketing, Green marketing, Sustainable marketing and relationship marketing.

Text Books

1. Kotler, Armstrong, Agnihotri and Haque; *Principles of Marketing*; Pearson Education
2. Etzel Michale J, Walker, Bruce J., Stanton, William J. and Pandit, Ajay; *Marketing: Indian Adaptation*; Tata McGraw Hill

Reference Books

1. Kotler, Keller, Koshy and Jha; *Marketing Management-A South Asian Perspective*; Pearson Education
2. Panda, Tapan K; *Marketing Management: Text and Cases*; Excel Books
3. Keith, Blois; *The Oxford Textbook of Marketing*; Oxford University Press
4. Perrault, William D.Jr., Cannon and McCarthy; *Basic Marketing*; Tata McGraw Hill

Course: BANKING AND INSURANCE			Semester : III
Course Code: BCH 304	L T P	4 0 0	Credits : 4

Objective: To impart knowledge about the basic concepts and principles of banking and insurance.

SYLLABUS

Introduction **12**

Origin of banking, Definition, Banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India, Crossing and endorsement of cheques.

Bank Lending **9**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

E- Banking **12**

Meaning, Benefits, Internet Banking, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, EFT, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Insurance **14**

Introduction, Advantages and disadvantages of insurance, Funds management in insurance sectors.

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance, Re-insurance, Risk and return relationship, Need for coordination, Insurance ombudsman, Growth and development of Insurance in India.

Insurance Regulatory and Development Authority (IRDA) **9**

Introduction, Reforms, Constitution of IRDA, Bancassurance in India, Influence of other laws on insurance in India.

Text Books

1. Agarwal, O.P.; *Banking and Insurance*; Himalaya Publishing House
2. Satyadevi, C.; *Financial Services Banking and Insurance*; S Chand and Co.

Reference Books

1. Suneja, H.R; *Practical and Law of Banking*; Himalya Publishing House
2. Chhabra, T.N; *Elements of Banking Law*; Dhanpat Rai and Sons
3. Arthur, C. and William Jr., C.; *Risk Management and Insurance*; Tata McGraw Hill
4. Saxena, G.S.; *Legal Aspects of Banking Operations*; Sultan Chand and Sons
5. Varshney, P.N; *Banking Law and Practice*; Sultan Chand and Sons

Course: ORGANIZATIONAL BEHAVIOR			Semester: III
Course Code: BCH 305	L T P	4 0 0	Credits: 4

Objective: To develop the basic understanding of students about basic concepts, theories and techniques in the field of human behavior at individual, group and organizational levels.

SYLLABUS

Introduction 9

Concept of organizational behavior, Scope, Evolution, Conceptual models, Challenges and opportunities, Interdisciplinary role of organizational behavior.

Foundation of Individual Behavior 17

Factors affecting perception, Motivation theories (Maslow, Herzberg, and Mc Gregor X and Y theory), Financial and non financial motivation, Personality types and important theories, Attitude: change of attitude and determinants of attitude, Learning, Conditioning, Learning curve, Reinforcement types, Job satisfaction: meaning, factors affecting job satisfaction.

Concept of Group Dynamics 12

Concept and features of group, Process of group formation, Concept of punctuated equilibrium model, Types of group behavior: formal and informal groups, Concept of punctuated equilibrium model, Conflict: types of conflict and resolution of conflict.

Leadership 12

Styles and behaviors, Theories: trait, managerial grid, and Harsey Blanchard situational leadership, Transformational leadership behavior, Power and influence, Counselling and guidance.

Stress Management 6

Concepts of stress, Sources, Consequences and techniques for management of stress.

Text Books

1. Luthans, Fred ; *Organizational Behavior*; Tata McGraw Hill
2. Robbins, S. P., Judge, T. A., Vohra, Niharika; *Organizational Behavior*; Pearson Education

Reference Books

1. Pareek,Udai; *Understanding Organizational Behavior*; Oxford University Press
2. Newstorm, John; *Human Behavior at Work*; Tata McGraw Hill
3. McShane, Steven L., Mary, Von Glinow and Radha, R. Sharma; *Organizational Behavior*; Tata McGraw Hill
4. Singh, Kavita; *Organization Behavior: Text and Cases*; Pearson Education

Course: MACROECONOMICS			Semester: III
Course Code: BCH 306	L T P	4 0 0	Credits: 4

Objective: To develop the understanding of the macroeconomic concepts such as income and employment, investment, consumption, fiscal policy and monetary policy which impact businesses.

SYLLABUS

Nature and Scope of Macroeconomics 7

Meaning, nature and scope, Circular flow of income in two, three and four sector models, National income: concepts, and measurement, Stock and flow variables.

Theory of Income and Employment 10

Classical theory of output and employment, Say's law of markets, Keynesian theory of income determination, Consumption function: meaning, determinants and importance, Theory of consumption: absolute income hypothesis, relative income hypothesis, permanent income hypothesis and life cycle hypothesis.

Theory of Investment 10

Meaning of investment, Types of investment, Determinants of investment, Marginal efficiency of capital, Net present value, Internal rate of return, Interest rate determination: classical, neo-classical and Keynesian theories. Multiplier: investment multiplier; static and dynamic, tax multiplier, foreign trade multiplier, balanced budget multiplier, leakages from multiplier, importance and limitations.

Nature and Function of Money 10

Definition of money, Functions of money, Concepts of money supply, Money multiplier, Central banking, Roll of Reserve Bank of India, Instrument of monetary policy, Functions of commercial banks.

Fiscal Policy 9

Nature and objectives of fiscal policy, Concepts of taxation: classification of taxes, Fiscal deficits, Role of fiscal policy in developing countries, Nature and management of public debt.

Unemployment and Inflation 10

Meaning and types of unemployment, Inflation: meaning, types of inflation, Demand and cost push, Stagflation, Effects of inflation in economy and Philip's Curve.

Text Books

1. Rangarajan, C and Dholakia, Bakul H.; *Principles of Macroeconomics*; Tata McGraw Hill
2. Gupta, G.S; *Macroeconomics Theory and Applications*; Tata McGraw Hill

Reference Books

1. Shapiro; *Macroeconomic Analysis*; Galgotia Publications
2. Vaish, M.C.; *Macro Economic Theory*; Vikas Publishing House
3. D'souza, E; *Macro Economics*; Pearson Education
4. Dwivedi, D. N.; *Macro Economics; Theory and Policy*; Tata McGraw Hill
5. Hubbard and O'Brien; *Microeconomics*; Pearson Education

Course: INDIRECT TAXES			Semester: IV
Course Code: BCH 401	L T P	4 0 0	Credits: 4

Objective: To provide basic knowledge about indirect taxes and equip the students with applications of principles and provisions of Service Tax, VAT, Central Excise, and Customs Duties.

SYLLABUS

Introduction **3**

Concept of indirect tax, Indirect tax vs. direct tax, Types and significance of indirect taxes.

Service Tax **11**

Basic concept and general principles, Changes in service tax rates and taxable services, Payment of service tax and filing of return.

VAT **14**

Concepts and general principles, Calculation of input tax credit and VAT liability, Small dealers and Composition scheme, VAT procedures.

Central Excise **14**

Central excise law in brief, Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work.

Customs Laws **14**

Basic concept of customs law, Territorial waters, High seas, Types of customs duties: basic duty, countervailing duty, anti dumping duty, and safeguard duty, Valuation, Customs procedures, Import and export procedures, Baggage, Exemptions.

Text Books

1. Ahuja, Girish and Gupta, Ravi; *Indirect Tax Law and Practice*; Bharat Law House
2. Datey, V.S.; *Indirect Tax Law and Practice*; Taxmann Publications
3. Singhanian, Vinod and Singhanian, Monica; *Indirect Tax Law*; Taxmann Publications

Reference Books

1. Kumar, Sanjeev; *Systematic Approach to Indirect Taxes*; Taxmann Publications
2. Gupta, S. S.; *Service Tax: How To Meet Your Obligation*, Taxmann Publications

Course: CORPORATE ACCOUNTING			Semester: IV
Course Code: BCH 402	L T P	4 1 0	Credits: 5

Objective: To impart knowledge about the fundamentals of corporate accounting with explanations on how accounting concepts and theories are useful in decision making.

SYLLABUS

Accounting for Share Capital and Debentures **12**

Issue of equity shares, Forfeiture and reissue of forfeited shares, Issue of rights and bonus shares, Buy back of shares, Issue and redemption of preference shares, Issue and redemption of debentures.

Final Accounts **11**

Preparation of profit and loss account and balance sheet of corporate entities.

Amalgamation of Companies **11**

Concepts and accounting treatment as per Accounting Standard 14 (ICAI) (excluding intercompany holdings), Internal reconstruction: concepts and accounting treatment.

Accounts of Holding Companies/Parent Companies **11**

Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard 21 (ICAI).

Cash Flow Statement **11**

Concept of funds, Preparation of cash flow statement as per Accounting Standard AS 3 (Revised) (ICAI)-Indirect method only.

Text Books

1. Sehgal, Ashok and Sehgal, Deepak; *Corporate Accounting*; Taxmann Publications
2. Shukla, M.C., Grewal, T.S. and Gupta, S.C.; *Advanced Accounts*; S. Chand and Co.
3. Monga, J.R.; *Fundamentals of Corporate Accounting*; Mayur Paper Backs

Reference Books

1. Naseem, Ahmed; *Corporate Accounting*; ANE Books Pvt. Ltd.
2. Maheshwari, S.N. and Maheshwari, S. K.; *Corporate Accounting*; Vikas Publishing House

Course: COST ACCOUNTING			Semester: IV
Course Code: BCH 403	L T P	4 1 0	Credits: 5

Objective: To impart knowledge about cost accounting methodologies and techniques for planning, controlling and decision making in businesses.

SYLLABUS

Introduction **4**

Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting, Cost concepts and classifications, Elements of cost, Installation of a costing system, Role of a cost accountant in an organization.

Materials **8**

Material/inventory control: concept and techniques, Accounting and control of purchases, Storage and issue of materials, Methods of pricing of materials issued: FIFO, LIFO, Simple average, Weighted average, Replacement, Standard treatment of material losses.

Labour **12**

Accounting and control of labour cost, Time keeping and time booking, Concept and treatment of idle time, Over time, Labour turnover, Fringe benefits.

Overhead **12**

Classification, Allocation, Apportionment and absorption of overhead, Under and over-absorption, Capacity costs, Treatment of certain items in costing like interest on capital, packing expenses, debts, and research and development expenses, Activity based cost allocation.

Methods of Costing **12**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Accounting Systems **8**

Integral and non-integral systems, Reconciliation of cost and financial accounts.

Text Books

1. Kishore, M. Ravi; *Cost Accounting*; Taxmann Publication
2. Maheshwari, S.N. and Mittal, S.N.; *Cost Accounting: Theory and Problems*; Shri Mahabir Book Depot

Reference Books

1. Mittal, D.K. and Mittal, Luv; *Cost Accounting*; Galgotia Publishing Co.
2. Arora, M.N.; *Cost Accounting – Principles and Practice*; Vikas Publishing House
3. Nigam, Lall, B.M. and Jain, I.C. ; *Principles and Practice; Cost Accounting*; Prentice Hall of India

Course: HUMAN RESOURCE MANAGEMENT			Semester: IV
Course Code: BCH 404	L T P	4 0 0	Credits: 4

Objective: To impart basic knowledge of the principles of strategic human resource management and develop skills to acquire, reward, motivate, use and manage the employees.

SYLLABUS

Introduction 8

Nature and scope of human resource management, HRM objectives and functions, HRM policies, HRM in globally competitive environment, Strategic human resource management.

Acquiring Human Resources 12

Human resource planning, Job analysis and job design, Employee involvement, Flexible work schedule, Recruitment, Types of recruitment, Selecting human resources, Selection methods, Various types of tests, Placement and induction, Right sizing.

Developing Human Resources 12

Employee training, Training need assessment, Training methods and evaluation, Cross-cultural training, Designing executive development program, Techniques of executive development, Career planning and development.

Enhancing and Rewarding Performance 12

Establishing the performance management system, Establishing reward and pay plans, Employee benefits, Ensuring a safe and healthy work environment.

Discipline and Grievance Procedures 12

Definition, Disciplinary procedure model, Grievance procedures, Termination of employment: retirement, resignation and termination of contract, Layoff and exit interviews, Dealing with the human aspects of terminations and counseling.

Text Books

1. Dessler, Gary and Varkkey, Biju; *Fundamentals of Human Resource Management*; Pearson Education
2. DeCenzo, David, A. and Robbins, Stephen P.; *Fundamentals of Human Resource Management*; John Wiley and Sons

Reference Books

1. Khanka, S.S; *Human Resource Management: Text and Cases*; S. Chand and Co.
2. Rao, V.S.P; *Human Resource Management: Text and Cases*; Excel Books
3. Ivancevich, John M; *Human Resource Management*; Tata McGraw Hill
4. Aswathappa, K.; *Human Resource and Personnel Management*; Tata McGraw Hill

Course: INDIAN ECONOMY			Semester : IV
Course Code: BCH 405	L T P	4 0 0	Credits : 4

Objective: To impart knowledge about the main features of the Indian Economy and how it is influencing the global business environment.

SYLLABUS

Structure of Indian Economy 10

Features of an under-developed economy, Concept of economic growth and economic development, Growth and development, Basic characteristics of Indian economy, Changes in structure of Indian Economy (Primary Sector, Secondary Sector and Tertiary Sector).

National Income 12

Basic concepts of national income, Trends in national income, Occupational distribution, Work force participation and changes in occupational structure in India.

Agriculture and Industrial Sectors 12

Land reforms in India, Technological changes in agriculture, Green Revolution, Agricultural price policy, Industrial Policy-1991, Public sector enterprises and their performance, Problem of sick units in India.

Planning in India 12

Objectives of economic planning in India, Twelfth Five Year Plan, Economic problems: poverty, inequality, unemployment, balanced regional development, low capital formation, and industrial sickness.

Indian Economy – Emerging Issues 10

WTO and Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, Foreign Direct Investment, Foreign portfolio investment, Foreign institutional investment.

Text Books

1. Datt, Gaurav, Sundharam, K.P.M. and Mahajan, Ashwani; *Indian Economy*; S. Chand and Co.
2. Mishra, S.K. and Puri, V.K.; *Indian Economy*; Himalaya Publishing House

Reference Books

1. Stanley, Brown A.; *India Independent*; John Wiley and Sons
2. Bhagwati, J. and Desai, P; *India: Planning for Industrialization*; Oxford University Press
3. Jhingan, M. L.; *Indian Development and Planning*; Vikas Publishing House
4. Todaro, Michael P. and Stephen, C. Smith; *Economic Development*; Pearson Education
5. Dhingra, I. C.; *The Indian Economy; Environment and Policy*; Sultan Chand and Sons
6. Shukal, M.B.; *Indian Economy*; Taxmann Publication

Course: INFORMATION SECURITY			Semester: IV
Course Code: BCH 406	L T P	2 0 0	Credits: 2

Objective: To impart knowledge about basic concepts of information security with focus on cyber security and cyber laws.

SYLLABUS

Introduction 6

History of information systems and their importance, Basics, Changing nature of information systems, Need of distributed information systems, Role of internet and web services, Information system threats and attacks, Classification of threats and assessing damages security in mobile and wireless computing, Security challenges in mobile devices, Authentication service security.

Principles of Information Security 6

Basic principles of information security, Confidentiality, Integrity availability and other terms in information security, Security threats to E-commerce, Virtual organization, Business transactions on web, E-Governance and EDI, Concepts in electronic payment systems, E-cash, Credit/Debit cards.

Physical Security and Disaster Control 4

Access control-biometrics and factors in biometrics systems, Benefits, Criteria for selection of biometrics, ISO 27001, Security metrics, Information security v/s privacy.

Document Security and Cryptography 6

Model of cryptographic systems, Public key cryptography, Digital signature, Requirement of digital signature system, Firewalls, Network attacks, Need of intrusion monitoring and detection.

Cyber Crime and Cyber Law 6

Laws, Investigation and ethics, Cyber crime, Information security and law, Types and overview of cyber crimes, Cyber law issues in E-business management, Overview of Indian IT Act, Ethical issues in intellectual property rights, Copy right, Patents, Domain name, Software piracy, Plagiarism, Issues in ethical hacking.

Text Books

1. Godbole; *Information Systems Security*; John Wiley and Sons
2. Sood; *Cyber Laws Simplified*; Tata McGraw Hill

Reference Books

1. Merkov, Breithaupt; *Information Security*; Pearson Education
2. Schou, Shoemaker; *Information Assurance for the Enterprise*; Tata McGraw Hill

Course: MANAGEMENT ACCOUNTING			Semester: V
Course Code: BCH 501	L T P	4 1 0	Credits: 5

Objective: To impart basic knowledge about principles of management accounting and their applications in business.

SYLLABUS

Introduction **7**

Nature and scope of management accounting, Role of cost in decision-making, Management accounting and cost accounting as internal control tools, Difference between management accounting and financial accounting, Types of cost, Cost concepts, Full costing and its uses, Overhead allocations, Preparation of cost sheet.

Marginal Costing **17**

Cost-Volume-Profit analysis, P/V ratio, Analysis and implications, Concept and uses of contribution, Break-even point and its analysis for the various types of decision-making like single product pricing, multi product pricing, replacement and sales, Differential costing and incremental costing: concept, uses and applications, Method of calculation of these cost and their role in management decision making like sales, replacement, buying etc.

Budgeting **11**

Concept of budget, Budgeting and budgetary control, Types of budget, Static and flexible budgeting, Preparation of cash budget, Sales budget, Production budget, Materials budget, Capital expenditure budget and master budget, Advantages and limitations of budgetary control.

Standard Costing **11**

Concept of standard costs, Establishing various cost standards, Calculation of material variance, labour variance, Overhead variance, their implications and applications, Transfer pricing: multinational transfer pricing, market based transfer pricing, and cost-based transfer pricing, Cost of quality and time.

Responsibility Accounting **10**

Concepts of investment centre, Cost centre, Profit centre and responsibility centre, Divisional performance measurements and their managerial implications.

Text Books

1. Horngren, Charles T., Sundem, Gary L., Stratton, William O., Burgstahler, David, and Schatzberg Jeff; *Introduction to Management Accounting*; Prentice Hall of India
2. Anthony, Robert N; Hawkins, David F, Merchant, Kenneth A.; *Accounting; Text and Cases*; Tata McGraw Hill
3. Rastogi, R.P.; *Fundamentals of Management Accounting*; Taxmann Publication

Reference Books

1. Richard, M. Lynch and Robert, W. Williams; *Accounting and Management: Planning and Control*; Tata McGraw Hill
2. Bhattacharya, D.; *Management Accounting*; Pearson Education
3. Kishore, M. and Ravi; *Cost Accounting*; Taxmann Publication
4. Vij, Madhu; *Management Accounting*; Macmillan

Course: FINANCIAL MANAGEMENT			Semester: V
Course Code: BCH 502	L T P	4 1 0	Credits: 5

Objective: To impart knowledge about the basic principles, tools and techniques of financial management with a view to develop skills to take informed business decisions.

SYLLABUS

Introduction	10
Concept of finance, Scope and objectives of financial management, Profit maximization vs. wealth maximization, Functions of a finance manager in modern age, Time value of money, Risk and return analysis, Financial planning, over capitalization and undercapitalization.	
Investment Decisions	14
Capital budgeting decisions, Implications involved, Techniques of capital budgeting and application, Capital rationing. Cost of capital: cost of equity and preference shares, debentures, retained earnings and weighted average cost of capital and its implications.	
Financing Decisions	11
Concept, Theories and approaches of capital structure decisions (NI, NOI, and traditional and Modigliani Miller approach), Leverage analysis: financial, operating and combined leverage along with implications, EBIT and EPS analysis, Indifference points, Long term sources of finance.	
Dividend Decisions	9
Concept of retained earnings and plough back of profits, Relevance and irrelevance theories of dividend decision: Walter's model, Gordon's model and MM hypothesis, Factors affecting dividend decision.	
Working Capital Decisions	12
Concept, Component and factors affecting working capital requirement, Working capital management, Management of cash, Inventory and receivables, Working capital financing.	

Text Books

1. Pandey, I.M.; *Financial Management*; Vikas Publishing House
2. Rastogi, R.P.; *Fundamentals of Financial Management*; Taxmann Publication
3. Sharan, V.; *Fundamentals of Financial Management*; Pearson Education

Reference Books

1. Van Horne, J.C. and Wackowich; *Fundamentals of Finance*; Prentice Hall of India
2. Chandra, Prasanna; *Financial Management: Theory and Practice*; McGraw Hill
3. Damodaran, A.; *Corporate Finance: Theory and Practice*; John Wiley and Sons
4. Houston and Brigham, Eugene F.; *Managerial Finance*; Actob Publication
5. Walker, E. W.; *Essentials of Financial Management*; Prentice Hall of India
6. Khan and Jain; *BASIC Financial Management*; McGraw Hill

Course: AUDITING			Semester: V
Course Code: BCH 503	L T P	4 1 0	Credits: 5

Objective: To impart knowledge about the principles and methods of auditing and their applications.

SYLLABUS

Introduction **6**

Meaning and objectives of auditing, Types of audit, Internal audit: internal check systems and internal control.

Audit Process **10**

Audit Program, Audit and books of accounts, Working papers and evidences, Consideration of commencing audit, Routine checking and test checking.

Audit Procedure **10**

Vouching, Verification of assets and liabilities.

Audit of Limited Companies **20**

Company auditor: appointment, powers, duties, and liabilities, Divisible profits and dividend, Auditor's report: standard reports and qualified report, Special audit of banking companies, Audit of insurance companies, Audit of nonprofit companies.

Investigations **10**

Nature and methodology especially where fraud is suspected.

Text Books

1. Kumar, Ravindra and Sharma, Veerendra; *Auditing: Principles and Practices*; Prentice Hall of India
2. Jha, Aruna; *Auditing*; Taxmann Publication

Reference Books

1. Gupta, Kamal; *Contemporary Auditing*; Tata McGraw Hill
2. Pagare, Dinkar; *Principles and Practice of Auditing*; S Chand and Co.
3. Tandon, B.N.; *Principles of Auditing*; S. Chand and Co.

Course:	E-COMMERCE		Semester:	V	
Course code:	BCH 504	L T P	4 0 0	Credits:	4

Objective: To impart knowledge about E-commerce and the major organizational and technological issues related to E-commerce.

SYLLABUS

Introduction, Models and Concepts **11**

Concept, nature and significance of E-Commerce, E-Commerce vs. E-Business, Evolution of E-commerce, Types of E-commerce, Growth and future prospects of E-commerce, Features of E-commerce technology, Elements of a successful Business Model, Various E-commerce models (B2C and B2B), Emerging business models (C2C, P2P and M-Commerce), Roll of Internet in transforming business environment: strategy, structure and process.

Infrastructure for E-Commerce and Its Security **14**

Evolution of the Internet, OSI Model and Internet Model, Infrastructure technological concepts, Internet protocols, Intranet, Extranet, Internet, Wireless technologies, Markup languages and the Web, Internet, Emerging e-commerce services and its features, Various types of electronic payment systems, Advantages and limitations, Security threats in online environment, Elements of Good E-Commerce security, Protecting internet communication, Encryption, Developing an E-Commerce security plan.

Creation of Own Business Model **14**

Planning and systems analysis, In-house development versus outsourcing, Application service providers and web hosting, Choosing hardware and software packages, Testing, Implementation and maintenance, Staffing, Project assessment and management, Website design: business consideration, and understanding domain name, Markup languages, Using HTML to create your first webpage, using music, video and other standard files on webpage, Hosting, Tools for website optimization and interactivity.

Marketing Concepts, Strategies and Communication **12**

Understanding internet audience and online consumer behavior, Branding, Internet as a medium for brand creation, Internet marketing technologies, Databases, Data warehouse and Data mining, Customer relationship management, B2C and B2B E-Commerce marketing and branding strategies, Online advertising, Email, Social and targeted marketing, Cost benefit analysis of online marketing, Website as a marketing communication tool.

E-Commerce and Social, Ethical and Legal Issues **5**

Online business models for major industries, Online retailing, Online services (Financial, Publishing, Travel, Career, Entertainment, Education), Portals, Online communities, Online auctions, E-Commerce and supply chain management, CRM in the online environment, Responsibility, Accountability and liability, Ethical dilemmas, Internet privacy, Internet fraud and other security issues, Intellectual property rights, Governance and public safety.

Text Books

1. Kalakota, Ravi; *Frontier in e-Commerce*; Pearson Education

Reference Books

1. Gary, Schneider; *Electronic Commerce*; Thomson Learning
2. Efraim, Turban, Jae Lee, David King and Michael Chung; *Electronic Commerce – A Managerial Perspective*; Addison Wesley
3. Jeffrey, Rayport and Bernard, Jaworski; *Introduction to e-Commerce*; Tata McGraw Hill

Course: INTERNATIONAL BUSINESS			Semester : VI
Course Code : BCH 601	L T P	4 0 0	Credits: 4

Objective: To enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

SYLLABUS

Introduction 11

Nature, scope and importance of international business, Modes of entry into international business, Internationalization process and managerial implications, Framework for analyzing international business environment: domestic and foreign environment, and their impact on international business decisions.

Global Trading Environment 12

World trade in goods and services, Major trends and developments, World trade and protectionism, Tariff and non-tariff barriers, Counter trade.

International Economic Institutions and Agreements 11

WTO, IMF, World Bank, UNCTAD, International agreements, International commodity trading and agreements.

Regional Economic Groupings in Practice 12

Regionalism vs. multilateralism, Structure and functioning of EC and NAFTA, Regional economic cooperation.

Multinational Corporations and their Involvement in International Business 10

Issues in foreign investment, Technology transfer, Pricing and regulations, International collaborative arrangements and strategic alliances.

Text Books

1. Hill, Charles, W.L. and Jain, Arun Kumar; *International Business*; Tata McGraw Hill.
2. Sharan, V.; *International Business*; Pearson Education

Reference Books

1. Daniels, John H. and Lee, H. Radenbaugh and Sullivan; *International Business: Environments and Operations*; Pearson Education
2. Cherunilam, Francis; *International Business: Text and Cases*; Prentice Hall of India

Course:	BUSINESS ETHICS, CORPORATE GOVERNANCE AND CSR		Semester: VI
Course Code : BCH 602	L T P	4 0 0	Credit: 4

Objective: To acquaint students with business ethics, corporate governance and corporate social responsibility.

SYLLABUS

Business Ethics: Concepts **10**

Business ethics, Theories of business ethics, Utilitarian views on business ethics, Indian ethos, concept, culture and management.

Impact of Ethics on Business **12**

Ethics impact in business, Ethical issues in capitalism and market systems, Ethics and social responsibility, Ethics and marketing, Ethics in finance, Ethics and human resource, Ethics and information technology, Intellectual property rights, Designs, Patents, Trademarks, Copy rights.

Introduction: Corporate Governance **12**

Corporate governance: issues and need of corporate governance code, Major corporate governance failures, Major codes and standards on corporate governance.

Corporate Governance in India **12**

Corporate governance framework in India, Corporate governance and the role of board (BOD), Corporate boards and its powers, Responsibilities, Disqualifications, Board committees and their functions: Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee, Clause 49 of listing agreement, Corporate governance in public sector undertakings.

Corporate Social Responsibility **10**

Meaning, Corporate philanthropy, CSR and CR, CSR and Corporate sustainability, CSR and Business ethics, CSR and Corporate governance, Environmental aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000.

Text Books

1. Velasquez; *Business Ethics – Concepts and Cases*; Prentice Hall of India
2. Mallin, Christine A.; *Corporate Governance (Indian Edition)*; Oxford University Press

Reference Books

1. Laura, P. Hartman and Chatterjee, Abha; *Business Ethics*; Tata McGraw Hill
2. Blowfield, Michael and Alan Murray; *Corporate Responsibility*; Oxford University Press
3. Rani, Geeta D. and Mishra, R.K.; *Corporate Governance-Theory and Practice*; Excel Books
4. Sharma, J.P.; *Corporate Governance; Business Ethics and CSR*; Ane Books
5. Frenando, A.C.; *Business Ethics and Corporate Governance*; Pearson Education

Course: IT APPLICATIONS AND DECISION MAKING			Semester: VI
Course Code: BCH 603	L T P	4 0 0	Credits: 4

Objective: To impart knowledge about the basic concepts of decision support system and tools, and management information systems useful in making decisions in businesses.

SYLLABUS

Decision Support Systems-An Overview 10

Concept of decision support systems (DSS), DSS: deterministic systems, Artificial intelligence and knowledge based expert systems, MIS and role of DSS.

Data Warehouse, Access, Analysis, Mining and Visualization for DSS 11

Data warehousing, Access, Analysis and visualization, Data collection problems and quality, Internet and commercial database service, Database management system for DSS, OLAP, Data mining, Data visualization, Virtual reality, Business intelligence.

DSS Development 12

Introduction to DSS development, Traditional system development life cycle, Alternate development methodologies, Prototyping, DSS methodology.

Enterprise Decision Support System 11

Enterprise system : concept and definition, Evolution of executive and enterprise information system, Characteristics and capabilities of EIS, Comparing and integrating EIS and DSS, Including soft information in enterprise systems, Supply and value chain decision support computerized systems, ERP, SCM.

Implementation, Integration and Impact 12

Major issues in implementation strategies, System integration, Generic models of MSS integration, Integration of EIS and DSS, Examples of integrated systems, Distributed systems, Transaction processing.

Text Books

1. Efrain, Turbon; *Decision Support Systems and Intelligent Systems*; Tata McGraw Hill
2. Jawadekar, W. S.; *Management Information Systems*; Tata McGraw Hill

Reference Book

1. Gordon, B. Davis and Olson, Margrethe H.; *Management Information Systems: Conceptual Foundations Structure and Development*; Tata McGraw Hill

Course: COMPREHENSIVE VIVA-VOCE	Semester: VI
Course Code: BCH 605	Credits: 4

At the end of Semester VI, each student will have to face comprehensive viva-voce wherein his / her knowledge and skill acquired during the course shall be examined. The Internal Expert and the External Expert shall conduct the viva-voce jointly.

Course:	FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES		Semester: V
Course code:	BCH 505 E1	L T P	4 0 0
			Credits: 4

Objective: To impart basic knowledge about financial markets of India, functioning of financial institutions in India and financial services provided by these institutions.

SYLLABUS

Financial Institutions and Markets 11

Financial system: definition, constituents, and functions, Components of the financial system, Role of financial intermediaries in conduct and development of economy, Financial institutions and markets, Financial system reforms, Functions of capital market, Primary market and secondary market, History of Indian capital market, Capital market reforms.

Functions and Regulatory Process of Capital Market 10

Function of the primary market, Intermediaries functioning in the primary market, Regulation of the intermediaries, Types of public issues, Pricing of issues: different mechanisms, Pre-and post-issue obligations, Regulatory framework for public issues, Functions of secondary market, Demutualization, Dematerialization, Listing and trading requirements, Settlements.

Debt market, Money market, Mutual Fund and Investment Banking 12

Debt market in India, Participants in the debt market, Link between debt and money markets, Types of mutual funds in India, Unit Trust of India, Organization of a mutual fund, Growth of mutual funds in India, Over view of investment banking, Scope of advisory services offered by investment bankers, Investment banking in India.

Regulators and their role of Financial Market and Institutions 11

SEBI: The SEBI Act of 1992 (including latest amendment), Role in capital markets, Organization structure, Effectiveness of SEBI post 1992, DFIs in India, Role of DFIs, Universal banking, IFCI, IDBI, SIDBI, IDFC, EXIM Bank of India, State Industrial development corporations.

Various Financial Services 12

Hire purchase, Leasing services, Factoring services, Bill discounting, Housing finance, Stock broking, Depositories and custodial services, Credit Rating, Foreign Direct Investment, Portfolio investment by Foreign Institutional Investors (FIIs), External commercial borrowings, Indian investments abroad.

Text Books

1. Bhole, L. M.; *Financial Institutions and Markets*; McGraw Hill
2. Pathak, Bharati V.; *Indian Financial System*; Pearson Education

Reference Books

1. Justin, Paul and Padmalatha, Suresh; *Management of Banking and Financial Services*; Pearson Education
2. Guruswamy, S.; *Financial Markets and Institutions*; McGraw Hill

Course:	WEALTH MANAGEMENT			Semester: V
Course Code:	BCH 505 E2	L T P	4 0 0	Credits: 4

Objective: To impart knowledge about wealth planning and management.

SYLLABUS

Overview of Wealth Management **8**

Concept of wealth, Understanding wealth management, Wealth management process, Wealth management market in India.

Client Goals and Constraints **8**

Client profiling, Goal setting, Types of goals, Goals prioritization, Time dimension, Data gathering, Constraints.

Client Education **8**

Investment process, Return on investment, Sources of risks, Diversification, Market fallacy, Asset allocation.

Asset Classes **13**

Debt as an asset class, Role of debt in wealth management, Equity as an asset class, Investing in stocks, Derivatives and structured products, Real estate as an asset class, Mutual fund investment, Commodities as an asset class.

Role of Insurance in Wealth Management **7**

Types of insurance, Uses of life insurance, Types of life insurance products, Insurance for wealth management.

Retirement Planning **7**

Objectives of retirement planning, avoidable mistakes in retirement planning.

Wealth Management Strategy **5**

The unwealthy habits, Philosophy of wealth creation and management.

Text Book

1. Dun and Bradstreet; *Wealth Management*; Tata McGraw Hill

Reference Books

1. Chandra, P; *Investment Analysis and Portfolio Management*; Tata McGraw Hill
2. Pandian, Punithavathy; *Security Analysis and Portfolio Management*; Vikas Publishing House
3. Luenberger, David G; *Investment Science*; Oxford University Press

Course: CORPORATE TAX PLANNING			Semester: V
Course Code: BCH 505 E3	L T P	4 0 0	Credits: 4

Objective: To familiarize the students with the concept of corporate tax planning and to equip them with tax planning techniques.

SYLLABUS

Introduction to Taxation 22

Meaning of tax planning and management, Tax evasion and tax avoidance, Nature, scope and justifications of corporate tax planning, Computation of taxable income of companies, Carry forward and set off of losses in certain situations, Computation of the amount of corporate tax liability, Minimum alternate Tax, Tax on distributed profits of domestic companies.

Tax Procedure 20

Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business, Tax planning with reference to financial management decisions: capital structure decisions, dividend policy, bonus share, investments and capital gains.

Tax Planning 14

Tax planning with reference to managerial decisions: owning or leasing of an asset, purchasing an asset out of own funds or out of borrowed capital, purchasing an asset on instalment basis or under hire-purchase system, manufacturing or buying, repairing, replacing, and renewing, or renovating an asset, Sale of assets used for scientific research, Shutting down or continuing operations, Tax Planning in respect of amalgamation or demerger of companies or slump sale or conversion of a firm into a company.

Text Books

1. Singhanian, V.K. and Singhanian, M.; *Corporate Tax Planning and Business Procedures*; Taxmann Publications
2. Ahuja Girish and Gupta, R.; *Corporate Tax Planning*; Bharat Law House

Reference Books

1. Myron, S. Scholes, Mark, A. Wolfson, Merle, M. Erickson and Edward, L. Maydew; *Taxes and Business Strategy*; Prentice Hall of India
2. Sriniva, A.; *Corporate Tax Planning*; Tata McGraw Hill
3. Ahuja, Girish and Gupta Ravi; *Corporate Tax Planning and Management*; Bharat Law House
4. John E. Karayan, Charles, W. Swenson, and Joseph W. Neff; *Strategic Corporate Tax Planning*; John Wiley and Sons
5. Vashisht, Nitin and Lal, B. B.; *Direct Taxes: Income Tax, Wealth Tax and Tax Planning*; Pearson Education
6. Journals/Magazines/Newspapers/Websites/Reports etc. Income Tax Act, 1961; *Income Tax Rules, 1962, Circulars Issued by C.B.D.T., Income Tax Reports (I.T.R.)*, www.incometaxindia.gov.in; Reports of Tax Reform Committees, The Economic Times

Course:	ADVERTISING AND PERSONAL SELLING			Semester: V
Course Code:	BCH 505 E4	L T P	4 0 0	Credits: 4

Objective: To familiarize students with the basic concepts, tools and techniques of advertising and personal selling.

SYLLABUS

Advertising **12**

Introduction: meaning, nature and importance of advertising, Types of advertising, Advertising objectives and audience selection, Setting of advertising budget, Media decisions: major media types and their merits and demerits, Factors influencing media choice.

Message Development **14**

Message development, Advertising appeals, Advertising copy and elements. Measuring advertising effectiveness, Evaluating communication and sales effects, Pre-and Post-testing techniques.

Advertising Agency: role, types and selection of advertising agency, Ethical and legal aspects of advertising.

Personal Selling **11**

Nature and importance of personal selling, Types of personal selling: situations and selling jobs, Personal selling and salesmanship, Characteristics of a successful salesman, Customer knowledge, Buying motives and selling appeals, Product and market knowledge, Process of effective selling: prospecting, pre-approach, and approach, Presentation and demonstration, Handling objections, Closing the sales, Customer follow-up.

Sales Planning and Control **8**

An overview, Sales forecasting, Sales budget, Sales quota, Sales territories.

Management of Sales Force **11**

Recruitment and selection, Training and development, Direction and supervision, Sales force motivation and compensation, Sales force performance appraisal.

Text Books

1. Belch, George E. and Belch, Michael A.; *Advertising and Promotion: An Integrated Marketing Communications*; Tata McGraw Hill
2. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni; *Sales Management*; Pearson Education
3. William, J. Stanton and Rosann Spiro; *Management of Sales Force*; Tata McGraw Hill

Reference Books:

1. Burnett, Wells, and Moriatty; *Advertising, Principles and Practice*; Prentice Hall of India
2. Batra, Myers and Aakers; *Advertising Management*; Prentice Hall of India
3. Richard, H. Buskirk and Bruce, D. Buskirk; *Selling, Principles, and Practice*; Tata McGraw Hill

IMS Unison University

4. Eugene, M. Johnson, David, L. Kurtz and Berhard, E Schening; *Sales Management, Concepts, Practices and Cases*; Tata McGraw Hill
5. Vaswar, Dasgupta; *Sales Management in the Indian Perspective*; Prentice Hall of India
6. Terence, A. Shimp; *Advertising and Promotion, An IMC Approach*. South Western, Cengage Learning

Course: ENTREPRENEURSHIP			Semester: VI
Course Code: BCH 604 E1	L T P	4 0 0	Credits: 4

Objective: To impart basic knowledge of entrepreneurship and small business, prerequisites of starting own venture and the support available from various government and non-government institutions.

SYLLABUS

Foundation of Entrepreneurship 10

Concept and need of entrepreneurship, Characteristics and types of entrepreneurship, Charm of becoming an entrepreneur, Entrepreneurial decision process, Entrepreneurship as a career, Entrepreneurship as a style of management, Changing role of the entrepreneur, Entrepreneurial traits, Factors affecting entrepreneur.

Theories of Entrepreneurship 8

Influences on entrepreneurship development, External influences on entrepreneurship development: socio-cultural, political and economical, Personal entrepreneurial success and failure, Reasons and remedies, Women entrepreneurs, Challenges and achievements of women entrepreneurs.

Entrepreneurial Motivation and Competencies 8

Meaning of entrepreneurial motivation, Motivation cycle or process, Theories of entrepreneurial motivation, Entrepreneurial motivating factors, Changes in entrepreneurial motivation, Entrepreneurial motivation behavior, Meaning of entrepreneurial competencies, Major entrepreneurial competencies, Developing entrepreneurial competencies.

Opportunities Identification and Selection 10

Need for opportunities identification and selection, Environmental dynamics and changes, Business Opportunities in various sectors, Identification of business opportunities, opportunity selection.

Business Planning Process 10

The business plan as an entrepreneurial tool, Elements of business planning, Objectives, Market analysis, Development of product/idea, Marketing, Finance, Organization and management, Ownership, Critical risk contingencies of the proposal, Scheduling and milestones.

Entrepreneurship Development and Government 10

Role of central government and state governments in promoting entrepreneurship with various incentives, Subsidies and grants, Programmed schemes and challenges, Government initiatives and inclusive entrepreneurial growth.

Text Books

1. Desai, Vasant; *Dynamics of Entrepreneurship: New Venture Creation*; Prentice Hall of India
2. Dollinger, M.J.; *Entrepreneurship: New venture creation*; Prentice Hall of India
3. Kuratko, F. Donald and Richard, M. Hodgetts; *Entrepreneurship Theory, Process, Practice*; Cengage Learning

Reference Books

1. Zimmerer, W. Thomas, Norman, M. and Scarborough; *Essentials of Entrepreneurship and Small Business Management*; Prentice Hall of India
2. Hisrich, D. Robert, Michael, P. Peters and Dean, A. Sheperd; *Entrepreneurship*; Tata McGraw Hill
3. Holt, H. David, *Entrepreneurship: New Venture Creation*; Prentice Hall of India

Course:	FUNDAMENTALS OF INVESTMENT		Semester: VI
Course Code: BCH 604 E2	L T P	4 0 0	Credits: 4

Objective: To familiarize the students with the fundamentals of investment principles and develop skills to take prudent investment decisions.

SYLLABUS

Introduction **11**

Meaning, Characteristics and objectives of investment, Investment vs speculation, Investment vs gambling, Types of investors, Investment avenues.

RISK **12**

Meaning and elements of risk, Measurement of risk, Portfolio diversification and risk.

Stocks, Bonds, Mutual Funds and Other Investments **11**

Common stock investments, Mutual funds: an indirect route to the market, Bond investments, Tax advantaged investments.

Fundamental Analysis and Technical Analysis **12**

Meaning of fundamental analysis, Economic analysis, Industry analysis, Company analysis, Meaning of technical analysis, and its basic principles, Trends and trends reversal, Dow theory and Elliot Wave theory.

Capital Assets Pricing Model

Introduction, Assumptions, Security market line, Benefits of CAPM, Limitations of CAPM. **10**

Text Books

1. Fischer and Jordan; *Security Analysis and Portfolio Management*; Pearson Education
2. Prassanna, Chandra; *Investment Analysis and Portfolio Management*; Tata McGraw Hill

Reference Books

1. Graham, Benjamin; *Security Analysis*; Tata McGraw Hill
2. Kevin, S.; *Security Analysis and Portfolio Management*; Prentice Hall of India

Course: MARKETING OF FINANCIAL SERVICES			Semester: VI
Course Code: BCH 604 E3	L T P	4 0 0	Credits: 4

Objective: To acquaint the students about the various types of financial services/products and the recent developments in marketing of financial products.

SYLLABUS

Introduction **8**

Meaning and characteristics of financial services, Analysis of distinctive marketing environment of financial services, Strategic development and marketing planning of financial services.

Financial Services Marketing Mix **11**

Marketing information system for financial services, Marketing research of financial services. Understanding the behavior of the financial services customer, Segmentation targeting and positioning, Marketing mix of financial services: product, process, people, price, place, physical evidence, and promotion.

CRM in Financial Institutions **11**

The management of customer relationship and expectations, Importance and significance of CRM in banks and financial institutions, Critical success factors in financial services: trust, quality, satisfaction and loyalty.

Strategies for Different Financial Services **15**

Designing and managing financial services, Problems and challenges in marketing of financial services, Marketing of insurance services, Marketing of allied services: mutual funds, credit cards, housing finance, personal loans and factoring services, Issues in quality of financial services, Pricing of financial services.

Channels of Distribution **11**

Concept of distribution, Multiple delivery channels: ATM, EFT, CMS, and POS, Brokers and bank assurance, Promotion: public relations and publicity, and image building, Globalization and its impact on financial services.

Minimum four cases on marketing strategy of Banks or other financial institutions will be discussed in the class.

Text Book

1. Natrajan, G.; *Financial Markets and Services*; Himalaya Publishing House

Reference Books

1. Bhalla, V.K.; *Management of Financial Services*; Anmol Publications
2. Avadhani, V. A.; *Marketing of Financial Services*; Himalaya Publishing House
3. Lovelock, C., Wirtz, J. and Chatterjee, J.; *Services Marketing*; Pearson Education
4. Clifford, G.; *Financial Markets, Institutions and Financial Services*; Prentice Hall of India
5. Khan, M. Y.; *Financial Services*; Tata McGraw Hill

Course:	BUSINESS TAX PROCEDURES AND MANAGEMENT	Semester: VI
Course Code: BCH 604 E4	L T P	4 0 0
		Credits: 4

Objective: To provide basic knowledge about tax procedures and management under different provisions of the Income tax, Wealth tax and Service tax.

SYLLABUS

Income Tax **18**

Advance payment of tax, Tax deduction at source, Documentation, Returns, Certificates, E-TDS return/return of TDS, Interest payable by assesses/Government, Collection and recovery of tax.

Income Tax and Return **10**

Return of income tax, Assessment, Reassessment, Rectification of mistakes, Appeals and Revisions, Penalties and prosecutions, Settlement commission.

Wealth tax **16**

Assesses, Asset, Net wealth, Valuation date, Charge of wealth tax, Exclusion of assets and debts outside India (incidence of tax), Net wealth of include certain assets, Exemption in respect of certain assets, Valuation of assets, Computation of net wealth and wealth tax, Preparation and filing of wealth-tax return.

Service tax **12**

Concept of service tax, Registration, Preparation of filing service tax return including on-line filing of service tax return.

Text Book

1. Singhanian, Vinod K. and Singhanian, Monica; *Students' Guide to Income Tax*, Taxmann Publications

Reference Books

1. Chandra, Mahesh., Goyal, S.P. and Shukla, D.C.; *Income Tax Law and Practice*, Pragati Prakashan
2. Singhanian, Vinod K., *Elements of Service Tax*, Taxmann Publications
3. Agarwal, S.N., Agarwal, Prabhat and Agarwal, Usha; *Examination of Income Tax Witness- Law and Practice*, Taxmann Publications