



**EVALUATION SCHEME & SYLLABUS FOR
BACHELOR OF COMMERCE
AS PER NEP 2020**

**WITH EFFECTIVE FROM
SESSION: 2023-24**

DATE:16.09.2023

Program Objective:

- Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
- Develops communication skills and build confidence to face the challenges of the corporate world.
- Enhances the capability of decision making at personal and professional levels.
- Makes students industry ready and develop various managerial and accounting skills for better professional opportunities.
- Develops entrepreneurial skills amongst learners.
- Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

Thus, after completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

Program Specific Outcomes:

- Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.
- Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.
- Learners further move towards research in the field of Commerce.
- Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up.
- The vast syllabus covers various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

Learning Objectives:

- Understand Business Economics And Business Management
- Learn The Basics Of Financial, Cost, Corporate, And Computerized Accounting.
- Learn The Fundamentals Of Marketing And Human Resource Management.
- Understand Company Law, Corporate E-Governance, And International Financial Reporting Standards.
- Learn Digital Marketing, Entrepreneurship, Cyber Law, And Services Marketing.
- Understand The Future Scope In Accounting And Retail Management Domain.

Jobs Opportunities:

- Accountant
- Web Consultant
- E-Commerce Business Manager
- Operations Manager
- Business Analyst
- Auditor
- Chief Financial Officer
- Finance Manager
- E-Commerce Analyst

SEMESTER-I

BCO-101: FINANCIAL ACCOUNTING

Course Objectives:

- To build knowledge and understanding principles of accounting among the students.
- To give detailed knowledge about the subject matter by instilling them basic ideas about Accounting.
- To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control cost incurrence and improve results.

Unit – I: Introduction to course Basic rules. Accounting concepts and conventions, Accounting information system: Mechanism of financial accounting, Accounting records, Journal ledger, Trial Balance.

Unit – II: Concept of balance Sheet, Income statement and basic Accounting equations, Introduction and definition of Income statement ,Comprehensive exercise in banking income statement and Balance sheet.

Unit – III: Depreciation: meaning, methods and importance Accounting statement of depreciation.

Unit – IV: Cash flow: cash flow statement, preparation and interpretation of cash flow statement.

Unit –V: Introduction of financial statement analysis. Cost value profit analysis. Ratio analysis: using Ratio in financial assessment, manufacturing firms, preparation of financial statements.

Course Outcomes:

- To provide knowledge about rectification of errors.
- To make able about valuation of stocks.
- To make aware with share and Debenture.

Suggested Readings:

- .Agarwal B.D; Advanced Accounting
- Chawla &Jain; Financial Accounting
- Chakrawarti K.S; Advanced Accounts.
- Gupta R.L. &Radhaswamy; Fundamentals of Accounting

BCO-102: FUNDAMENTAL OF MICROECONOMICS

Course Objectives:

- Understand consumer behavior and firm behavior.
- Analyze different types of market structures (monopoly, oligopoly and a competitive market).
- Understand how to apply economic principles to a range of policy questions.

Unit – I: Introduction to economics. Definitions of economics, Nature and Scope of Economics, Significance and Evolution of Micro Economics, Functions of Managerial Economist.

Unit – II: Concept and Law of Demand, Law of Supply, Concept of Market Equilibrium, and Elasticity of Demand. Demand Determinants

Unit – III: Utility Analysis, Marginal Concept of Utility, Indifference curve Analysis: Assumptions, Properties of Indifference curve, Theory of Consumer Surplus

Unit – IV: Elements of Cost. Factors of Production: Theory of Rent, Theory of Interest, Theories of Profit

Unit – V: National Income: Estimates and Analysis (GNP, NNP, GDP, HDI), Methods of Measurement of National Income. Types of Market Structure, Perfect vs. Imperfect Market, Trade Cycles.

Course Outcomes:

- Identify the determinants of supply and demand; demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output, define equilibrium.
- Ability to find and interpret price Elasticity of Demand, define Determinants of Elasticity, Total Revenue, Income Elasticity, Cross-Price Elasticity of Demand, Elasticity of Supply.
- Determine structural characteristics of Monopoly and Monopolistic competition, Monopoly Demand, Profit Maximization, Efficiency Analysis.
- Summarize the law of diminishing marginal utility; describe the process of utility maximization. Construct Budget Constraint and Utility, Total and Marginal Utility; define Unconstrained Choice, Law of Diminishing Marginal Utility, Constrained Choice, and Utility Maximizing Rule.

Suggested Readings:

- Gupta, S.P. and Gupta M.P, Business Statistics, Sultan Chand
- Levin Richard I and Rubin Devid S, Statistics for Management, Prentice Hall Inc

BCO-103: BUSINESS MATHEMATICS

Course Objectives:

- To understand the basic concepts of Mathematics.
- To give detailed knowledge about the subject matter by instilling them basic ideas about Business Statistics.
- To have a proper understanding of mathematical applications in Economics, Finance, Commerce and Management

UNIT - I: Matrix: Introduction, Types of Matrix, Addition, Subtraction & Multiplication of Matrix, Inverse of Matrix, Solution of Linear equations by matrix inversion Method.

UNIT - II: Statistics: Types of Data, Classification & Tabulation of Data, Frequency Distribution, Graphical Presentation, Measures of Central Tendency (Mean, Median & Mode) Measures of Dispersion (Range, Mean Deviation & Standard Deviation).

UNIT – III: Correlation: significance of Correlation, Types of Correlation, Scatter Diagram Method, Karl Pearson coefficient of correlation, Spearman's coefficient of Rank correlation. Regression: Introduction, Regression Lines and Regression Equations & Regression Coefficients.

UNIT – IV: Probability: Definitions of Probability, Additive and Multiplicative Rules of probability, Bay's Theorem (Simple numerical) Probability Distributions: Binomial, Poisson and Normal.

UNIT – V: Sampling: Methods of sampling, sampling and non-sampling errors. Testing of Hypothesis, Type I and Type II Errors, Large Sample tests.

Course Outcomes:

- To provide knowledge about basic concepts of Statistics.
- To provide knowledge measurement of central tendency.
- To give an overview of correlation and regression analysis.
- To make able to know the sampling and probability

Suggested Readings:

- Raghavachari; Mathematics for Management
- Zamiruddin; Business Mathematics
- Gupta S.P.& Gupta M.P; Business statistics
- Elhance,D.N ; fundamentals of Statistics
- Gupta C.B; introduction of statistical Methods

BCO-104: PRINCIPLES OF MANAGEMENT

Course Objectives:

- To provide a basic understanding of management processes.
- To help the students understand the concepts of managerial functions.
- Familiarize the students with contemporary issues in management.

Unit – I: Introduction Concepts, Objectives, Nature Scope and Significance of management Evolution of management thought-Contribution of Taylor, Weber and Fayol.

Unit – II: Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.

Unit – III: Organizing: Concept, Objectives, Nature of organizing, Types of Organization, delegation of authority, Authority and responsibilities, Centralization and Decentralization, Span of control

Unit – IV: Directing: Concept, Principles & Techniques of directing and Coordination Concept of leadership-Style. Importance, Styles, Supervision, Motivation, Importance & Theory of Motivation, Communication.

Unit – V: Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

Course Outcomes:

- Developing an understanding of managerial practices and their perspectives.
- Understanding and Applying the concepts of managerial functions
- Comprehend and practice problem solving in management.
- Applying managerial and leadership skills among students.

Suggested Readings:

- Pagare Dinkar: Principles of Management.
- L M Prasad: Principles and Practice of Management.
- Satya Narayan and Raw VS: Principles and Practice of Management.
- Srivastava and Chunawalla: Management Principles and Practice.

BCO-105: FUNDAMENTAL OF MARKETING

Course Objectives:

- Assess market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.
- Understand consumers' requirements and their behaviours.
- Develop effective marketing strategies to achieve organizational objectives..

UNIT-I: Marketing Concepts & Challenges - Definition, Meaning, Nature and Scope of Marketing, Nature and Scope of Marketing Management, Marketing Challenges, Concept of Green Marketing, Concept of Social Marketing, Marketing Mix.

UNIT-II: Marketing Planning & Control - Marketing Planning, Marketing Competitiveness, Customer Value, Marketing Planning Process, Identifying and analyzing the competitors, Defining the Competitive Strategy and Marketing Control, and Control Process.

UNIT- III: Marketing Mix, 4P's of Marketing - Product Development, Product Life Cycle, Product Mix Decisions, Branding, Packaging, and Labelling.

UNIT- IV: Understanding Customer and Marketing Information System - Types of Consumers, Factors influencing consumer behaviour, Consumer Decision-making Process, MIS-subsystem, Conducting Marketing Research, Demand forecasting.

UNIT-V: Marketing Strategies - Market Segmentation, Targeting and Positioning, pricing methods or strategies.

Course Outcomes:

- Remember and comprehend basic marketing concepts.
- Understand marketing Insights on application of basic marketing concepts.
- Able to Apply and develop Marketing Strategies and Plans
- Develop skills to understand the current global and digital aspect of marketing.

Suggested Readings:

- Liu, H. and McGoldrick, P. J. (1996) International retail sourcing: trend, nature and process, Journal of International Marketing, 4(4), 9–33.
- McGoldrick, P. J. and Davies, G. (1995) International Retailing: Trends and Strategies, Pitman, London.

VAC-101: PROFESSIONAL COMMUNICATION

Course Objectives:

- To understand and demonstrate writing and speaking processes through invention, organization, drafting, revision, editing, and presentation.
- To understand the importance of specifying audience and purpose and to select appropriate communication choices.
- To understand and appropriately apply modes of expression, i.e., descriptive, expository, narrative, scientific, and self-expressive, in written, visual, and oral communication.

Unit-I: Communication-Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback

Unit-II: Channels of communication, Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication

Unit-III: Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing

Unit-IV

Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph ,summarizing

Unit-V

Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.

Unit-VI

Barriers to Effective Communication and ways to overcome them, Listening :Importance of Listening, Types of Listening ,Barriers to Listening and overcoming them, Listening situations, Developing Listening Skills

Course Outcome:

- To develop Writing skills in preparing business letters, report, memos, and proposals.
- To develop Oratory skills through public speaking.
- To understand importance of professional attire in corporate environment.
- To get knowledge on various business etiquette and inculcate the etiquette for corporate fit.

Suggested Readings:

- Meenakshi Raman and Prakash Singh, Business Communication, Oxford
- Lesikar: Basic Business Communication, TM

VAC-102: PERSONALITY DEVELOPMENT

Course Objective:

- Gain Understanding of The Phenomena of Self, Self-Knowledge and Self-Esteem
- Gain Deep and Systematic Knowledge in The Field of Self-Presentation
- Learn About the Effects of Self-Presentation on The Personality and Identity

UNIT-I

SWOT Analysis: - Meaning, concept, definition, characteristics, Importance, Internal and External factors of SWOT Analysis

UNIT-II

Self-knowledge and self-esteem: - Meaning, Concept, Definition, Theories, Self-Knowledge VS Self-Identity VS Self-Concept.

UNIT-III

Self-presentation: Meaning, concept, definition, the characteristics of the phenomenon, Theories, Types.

UNIT-IV

The interaction of emotional and personality spheres.

UNIT-V

Humanistic theory of personality and self-development. The human strengths.

Course Outcomes: -

By the end of the course, a candidate will be able to demonstrate:

- Their own abilities and performance, and become self-regulated learners
- Self-assessment skills will help them in their professional careers after they graduate, by
- teaching them to regulate their own performance
- The Effects of Self-Presentation on The Personality and Identity of the students

Suggested Readings:

- Buss, A. H., Briggs, S. R: Drama and the Self in Social Interaction, Journal of Personality and Social Psychology, 47, 1310-1324, 1984

SEMESTER II

BCO-201: ORGANISATION BEHAVIOUR

Course Objectives:

- The aim of the course is to build knowledge and understanding of Organisational Behavior among the student.
- The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organisational Behaviour.
- The students will have an understanding about the organisational culture.

Unit-I

INTRODUCTION: Concept of Organizational Behaviour (OB): Management roles, skills and activities: Disciplines that contribute to OB; Opportunities for OB

Unit-II

Learning, attitude and Job satisfaction: Concept of learning, conditioning, shaping and reinforcement. Concept of attitude, components, behaviour and attitude. Job satisfaction: causation; impact of satisfied employees on workplace

Unit-III

Group Behaviour: Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict Indian values; Linking personality and values to the workplace (person-job fit, person organization fit).

Unit-IV

Perception and Judgements; Factors; linking perception to individual decision making: Decision Making in organizations, Ethics in decision making. Emotional labour; Emotional Intelligence.

Unit-V Concept of culture; Impact (functions and liability); Creating and sustaining culture: Employees and culture: Creating positive and ethical cultures, Concept of structure, Prevalent organizational designs: New design options

Course Outcomes

- To provide knowledge about Organisational Behaviour.
- To provide knowledge about individual and group behaviour.
- To give an overview about change in organization and QWL
- To give knowledge about the organisational Culture

Suggested Readings:

- Bennis, W.G., Organisation Development
- Breech Islwar, Oragnaistion-The Framework of Management
- Dayal, Keith, Organisational Development

BCO-202: FINANCIAL MANAGEMENT

Course Objectives:

- To understand the fundamentals, various investment and financial markets.
- To acquire knowledge about various techniques used for analyzing various long-term projects.
- To have an understanding about various capital structure techniques and selecting best source of finance.

Unit-I

Introduction: Definition, Scope, Objectives of financial Management; The goal of a Firm: Profit Maximization vs. Wealth Maximization, Financial Functions – Financing, Investment and Dividend decisions, The role of a Finance Manager; An overview of financial markets and Institutions in India.

Unit-II

Time Value of Money: Concept; compounding and Discounting Concepts; Present Value of a Single Amount; present Value of an annuity; Future value of a Single Amount; Future value of an annuity.

Unit-III

Sources of Finance: Short-term and Long-term sources of Finance Term and Lease Financing, Venture Capital Financing; Convertible Securities and warrants.

Unit-IV

Capital Budgeting: Concept, Features, Process and Significance of Capital Budgeting-Evaluation Criteria –Payback Period, Account Rate of Return, NPV.

Unit-V

Working capital management: Concepts, Nature, Significance, and Components of Working Capital; Working Capital Cycle Factors determining Working Capital Requirements and Forecasting Working.

Course Outcomes:

- Understand the different basic concept / Models of investment and financial markets
- Understand the different sources of finance.
- Understand the practical application of time value of money and evaluating long term investment decisions
- Develop analytical skills to select the best source of capital, structure and leverage.

Suggested Readings

- Khan and Jain - *Financial Management* (Tata McGraw Hill, 7th Ed.)
- Chandra, R. (2013). *Financial management*. BookRix.
- Bhat, S. (2008). *Financial management: Principles and practice*. Excel Books India.

BCO-203: BUSINESS STATISTICS

Course Objectives:

- To develop the student's ability to deal with numerical and quantitative issues in business
- To enable the use of statistical, graphical and algebraic techniques wherever relevant.
- To have a proper understanding of Statistical applications in Economics and Management
- To have an understanding about the Correlation and Regression analysis.

Unit I: Measures of Central Tendency- Calculation of Averages – Arithmetic Mean by direct, shortcut and step deviation method, Median, Mode, Missing frequencies, tally bars, Types of series, Properties of averages and their applications.

Unit II: Measure of Dispersion-Range and coefficient of Range, Percentile Range and Coefficient of PR, Inter quartile Range and coefficient of IQR, Semi Quartile Range and coefficient, Mean Deviation and coefficient of MD

Unit III: Measure of Skewness -Karl Pearson's and Bowley's Measures of skewness. Measurement of Kurtosis and its types.

Unit IV: Correlation and Regression analysis, Methods of Correlation analysis, Regression equation, Regression coefficient.

Unit V: Components of Time series- Measurement of trend analysis – Index Numbers- Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers – Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers

Course Outcomes

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

- Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
- Critically evaluate the underlying assumptions of analysis tools
- Understand and critically discuss the issues surrounding sampling and significance
- Discuss critically the uses and limitations of statistical analysis

Suggested Readings

- Goon A.M., Gupta M.K. and Dasgupta B. (2002): Fundamentals of Statistics, Vol. I & II, 8th Edn. The World Press, Kolkata.
- Gupta, S. C. and Kapoor, V.K. (2008): Fundamentals Of Mathematical Statistics, 4 th Edition (Reprint), Sultan Chand & Sons

BCO-204: COST ACCOUNTING

Course Objectives:

- To offer a career that offers opportunities to Commerce students;
- To collect, organize internal and financial information for evaluating, critical analyses and regulating past and present financial performance for forecasting.
- To monitor performance and efficiency to locate and report on problems and also learn to prepare regular cost reports.

Unit - I: Introduction: Concept of Cost, Classification of Cost – Material, Labour & Overhead Cost; Costing and Cost Accounting; Need for and Importance of Cost Accounting; Cost Accounting Vs Financial Accounting; Methods of Costing; Limitations of Cost Accounting.

Unit - II: Material- Pricing the Issue of Material; Labour- Time Keeping, Time Booking, Idle Time and Labour Turnover; Overheads- Types of Overheads and Methods of Absorption of Overheads (Practical Problems on Machine Hour Rate only).

Unit - III: Unit Costing: Concept of and Need for Unit Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.

Unit - IV: Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product.

Unit - V: Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Preparation of Work-in-progress Account and Balance Sheet.

Course Outcomes:

- Understanding the various concepts in relation to a manufacturing environment.
- Ability to fix prices of product produced in an organization.
- Enables the students to use the knowledge in decision making.
- Students learn about *pricing*, *budgeting*, and performance analysis

Suggested Readings:

- Cost Accounting – Theory and Problems, Maheshwari, S.N and Mittal, S. N. (2009)
- Cost Accounting Text and Problems by M. C. Shukla, T. S .Grewal and M. P. Gupta – S Chand

BCO-205: INTRODUCTION TO COMPUTER APPLICATION

Course Objectives

- To Learn Different Parts Of Hardware And Different Types Of Software.
- To Understand Legal Issues Of Internet, Importance Of Electronic Data Interchange And E-Commerce.
- To Execute Different Functions And Packages Of Google.

Unit - I: Introduction To Information Technology, Understanding The Digital Domain, Representing Numbers And Text In Binary, Hardware: Specifications And Data Storage Management, Software: Concept Of System Software And Applications Networking.

Unit - II: Use Of Various Web Browsers, Information Searching Tools, Internet Components, Electronic Data Exchange, Extranet Intranet, Payment Systems – Risks And Security Considerations.

Unit - III: Digital Audio Technology, Digital Images, And Video, Introduction To Fiber Optics, Wireless Communications, Local Area Networks, Wide Area Networks, Network Security, Communication Protocols, Impact Of It On Business.

Unit - IV: Google Docs, Google Forms, Google Translate, Google Maps, Google Blog, Google Books, Google Drive, And Other Google Services.

Unit - V: Introduction To Ms Access, Introduction To Publishers, Introduction To Outlook, Introduction To Open Office, Other Office Tools.

Course Outcomes:

- Identify, design, and analyze complex computer systems and implement and interpret the results from those systems.
- Design, implement and evaluate a computer-based system, or process component, to meet the desired needs within the realistic constraints such as economic, environmental, social, political, ethical, health and safety, manufacturability, and sustainability.
- Analyze the local and global impact of computing on individuals, organizations, and society.
- Apply ethical principles and responsibilities during professional practice.

Suggested Readings:

- Introduction to Information Technology by Rajaraman V
- An Introduction to Information Theory: Symbols, Signals and Noise by John R Pierce.
- Fundamentals of Information Technology by Alexis Leon and Mathews Leon

VAC-201: ENVIRONMENTAL STUDIES

Course Objective

- The objective of this course is to teach students about environmental laws policy and innovation related to environment.
- Creating the awareness about environmental problems.
- Imparting basic knowledge about the environment and its allied problems. Developing an attitude of concern for the environment.

UNIT-1 Introduction to environmental studies: Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education. Concept of sustainability and sustainable development.

UNIT-II Environmental Pollution and Global Environmental Issues, Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution., Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture, nuclear hazards and human health risks (Chernobyl, 3-mile Island, Daiichi- Fukushima), Solid waste management: Control measures of urban and industrial waste, special reference e-waste, Biomedical waste.

UNIT-III Environmental Management: Laws Policies & Practices UN Initiatives and International agreements: Montreal and Kyoto protocols, Environmental, ethics: Role of Indian and other religions and cultures in environmental conservation. Green Politics, Green Option Technologies, Environmental communication and public awareness, Role of National Green Tribunal; EIA Formulations, stages, Merits and demerits: case studies (e.g., CNG vehicles, Bharat IV stage) Environment Laws: Environment Protection Act (1986); Air (Prevention & Control of Pollution) Act (1981); Forest Conservation Act (1980); Water (Prevention and control of Pollution) Act (1974); Wildlife Protection Act (1972).

UNIT-IV Human Population and the Environment Human population growth: Impacts on environment, human health and welfare. Family Welfare Programs, Human Rights. Environmental movements: Silent valley, Bishnoi, Narmada Bachao Andolan, Nava Danya. Role of Information Technology (IT) in environment and Human Health

UNIT-V Ecosystems: What is an ecosystem? Structure: food chains, food webs and function of ecosystem: Energy flow in an ecosystem, nutrient cycle and ecological succession. Ecological Interactions.

Course Outcomes:

- Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
- Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.
- Appreciate that one can apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
- Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Suggested Readings:

- Agarwal, K.C, 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p.

VAC-202: LEADERSHIP & TEAMWORK

Course Objective:

- Learn multiple leadership perspectives.
- Learn the various theories and models with respect to leadership
- Applying theories and concepts of leadership and teamwork
- Appreciating the importance of teamwork

UNIT-I

Introduction to Leadership; Interactional Framework for analysing leadership; Leader Development- The Action-Observation-Reflection Model.

UNIT-II

LMX Theory; Situational Leadership Model; Contingency Model; Charismatic and Transformational Leadership.

UNIT-III

Delegation and Empowerment; Leading teams: Enhancing teamwork within a group; The leader's role in team-based organizations; Offsite training and team development

UNIT-IV

Understanding Team processes and Team Coaching; Team decision making and conflict management; Virtual teams; Managing Multicultural teams

UNIT-V

Teams: conceptual foundations, Team effectiveness, Building High-Performance Teams: The Rocket Model.

Course Outcomes: -

- Critical understanding of theories and concepts of leadership and teamwork in organizations
- Understanding of the techniques and practical understanding of how to apply theories and concepts to improve leadership skills
- Critical awareness of the importance of teamwork and development of the skills for building effective teams
- Development of skills in systematic and efficient managing of conflict issues.

Suggested Readings:

- Hughes, R.L., Ginnett, R.C., & Curphy, G.J.: Leadership: Enhancing the lessons of experience 9th Edition, McGraw Hill Education, Chennai, India.
- Katzenback, J.R., Smith, D.K.: The Wisdom of Teams: Creating the High-Performance Organizations, Harvard Business Review Press, (2015)

SEMESTER -III

BCO-301: MANAGEMENT ACCOUNTING

Course Objectives:

- To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- To enhance the abilities of learners to analyze the financial statements.
- To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.

UNIT-I Management accounting-Meaning, Definition, nature, objective, scope and function of management accounting, Management accounting and financial accounting, Management accounting and cost accounting, utility of management accounting. Advantages and limitation of management accounting, management accounting tools.

UNIT-II Analysis and interpretation of financial statements-concept, nature, objective of financial statement, limitations of financial statement, analysis and interpretation of financial statement, types of financial analysis, Common size statement, trend analysis, comparative statement, Tools and techniques of financial analysis.

UNIT-III Ratio analysis-Meaning of ratios, Advantages and limitation of ratios, Classification of ratio, Profitability and financial ratios (Gross profit ratio, Net profit ratio, Operating ratio, Return on capital employed, Current ratio, Liquid ratio, Inventory turnover ratio, Debtors turnover ratio, Creditors turn over ration.

UNIT-IV Fund flow analysis-Concepts of funds, Sources and uses of funds, Concept of flow, Funds flow statement, Managerial use of fund flow analysis, Statement of changes in working capital, Funds flow statement (Statement form only), Cash flow statement (Statement form only)

UNIT-V BUDGETING AND BUDGETARY CONTROL-Meaning and definition of budget-essential features of budget- budgeting-budgetary control –objectives - essentials of successful budgetary control –classification of budgets-on the basis of time-on the factors of production-on the basis of flexibility –on the basis of functions-zero based budgeting- advantages and limitations of budgetary control-preparation of cash and flexible budgets- Zero based Budgeting.

Course Outcomes: -

- Students would be able to create the abilities of learners to develop the concept of management accounting and its significance in the business.
- Students would be able to analyze the financial statements.
- Students would be able to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.

Suggested Readings:

- Kim Langfield-Smith, Helen Thorne, Management accounting Ronald , PHE Publication
- SudhindraBhat, Management accounting Excel Books, New Delhi

BCO-302: BUSINESS LAWS

Course Objectives:

- To equip students with the provisions of Law of Contract, 1872 and enable them to discuss and restate the same.
- To equip students with the provisions of Sale of Goods Act, 1930 and enable them to discuss and outline the same.
- To equip students with the provisions of Negotiable Instruments Act, 1881 and enable them to describe and recall the same.

UNIT-I: The Indian Contract Act, 1872 Definition of a Contract and its essentials, Formation of a valid Contract - Offer and Acceptance, Consideration, Capacity to Contract, Free consent Legality of object, Discharge of a Contract by performance., Quasi contracts

UNIT-II: The Sale of Goods Act, 1930 Definition of a Contract of Sale, Conditions and Warranties, Passing of Property, Right of Unpaid Seller against the Goods,. Breach, Damages for breach of a contract, Remedies for Breach..

UNIT-III: The Indian Partnership Act, 1932 Definition and its essentials of Partnership, Rights and Duties of Partners: Types of Partners, Minor as a partner.

UNIT-IV: The Negotiable Instrument Act, 1881 Definition and characteristics, Kinds of negotiable instruments, Promissory Note, Bill of Exchange and Cheques, Holder and Holder in due course, Negotiation, Presentment, Discharge from Liability, Crossing of Cheques, Bouncing of Cheques.

UNIT-V: The Information Technology Act, 2000 Definition, Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic Records.

Course Outcomes: -

- Students would recall various definitions and would be able to evaluate the provisions of Law of Contract, 1872.
- Students would be able to examine various provisions of Sale of Goods Act, which includes formation, conditions and warranties in sale.
- Students would be able to compare and contrast different types of negotiable instruments and its applicability in the money market.
- Students would be able to relate and apply various provisions related to Consumer Protection Act. They would be aware of the rights of consumer and various consumer forums.

Suggested Readings

- Kuchhal M.C, Business Law, Vikas,Publication
- Gulshan S.S. ,Business Law Including Company Law Excel BooksTata McGraw-Hill, 2000

BCO-303: INTRODUCTION TO RETAIL MANAGEMENT

Course Objectives:

- Identify key roles within retail businesses
- List some challenges of working in the retail field
- Categorize the general role requirements of a retail manager

Unit I: Introduction to Retailing: Concept of retailing, Functions of retailing, Retail formats and types, Retailing Channels, Retail Industry in India, Importance of retailing, changing trends in retailing.

Unit II: Understanding the Retail Consumer: Retail consumer behaviour, Factors influencing the Retail consumer, Customer decision making process, Types of decision making, Market research for understanding retail consumer.

Unit III: Retail Market Segmentation and Strategies: Market Segmentation and its benefits, Kinds of markets, Definition of Retail strategy, Strategy for effective market segmentation, Strategies for penetration of new markets, Growth strategies, Retail value chain.

Unit IV: Retail Location Selection: Importance of Retail locations, Types of retail locations, Factors determining the location decision, Steps involved in choosing a retail locations, Measurement of success of location.

Unit V: Merchandise Management: Meaning of Merchandising, Factors influencing Merchandising, Functions of Merchandising Manager, Merchandise planning, Merchandise buying, Analysing Merchandise performance.

Course Outcomes: -

- After studying this course, students should be able to:
- Clarify the concept and related terms in retailing.
- Comprehend the ways retailers use marketing tools and techniques to interact with their customers.
- Understand various formats of retail in the industry.
- Recognize and understand the operations-oriented policies, methods, and procedures

Suggested Readings:

- Retail Management 3rd Edition, Suja Nair, Himalaya Publishing House, Mumbai, 2008
- Retail Management, 6th Edition, Michael Levy, Barton AWeitz and Ajay Pandit, Tata McGraw Hill Publishing Co. Limited, New Delhi.
- Retail Management, Text and Cases 2nd Edition, Swapna Pradhan, Tata McGraw Hill Publishing Co. Limited, New Delhi.

BCO-304: FUNDAMENTAL OF E-COMMERCE

Course Objectives

- To Analyse E-Commerce Business Models.
- To Understand the Different Frameworks and Architecture in E-Commerce.
- To Evaluate Different Business Models I.E. B2B And B2C.

Unit – I: E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Types of E-Commerce, Basic requirements of E-Commerce, Consumer Buying Through E-Platforms like Flipcart, Amazon, Ebay, Snapdeal etc.

Unit – II: Internet: Concept & evaluation, Characteristics of Internet: email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.

Unit – III : Customer relationship with business via e-commerce Electronic Payment Systems: EMoney, e-cheque, credit cards, debit cards, smart cards, E-Banking.

Unit IV: Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws, Payment Gateways, Visa, Rupay and MasterCard's. Online Banking. Edi Application In Business, E-Commerce Law, Forms Of Agreement, Govt. Policies And Agenda.

Unit V: EDI (Electronic Data Interchange) introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI, Payment Through UPI, Mobile Wallet, Phone Banking, Net Banking,

Course Outcomes:

- Analyze the impact of E-commerce on business models and strategy.
- Describe the major types of E-commerce.
- Identify the key security threats in the E-commerce environment.
- Describe how procurement and supply chains relate to B2B E-commerce.

Suggested Readings:

- Frontiers of E-Commerce Ravi Kalkota, TMH
- O'Brien J Management Information System, TMH
- "E - Commerce: Strategy, Technologies and Applications" by David Whiteley.
- "E-Commerce 2017, Global Edition" by Carol Guercio Traver and Kenneth C Laudon.

BCO-305: MANAGERIAL ECONOMICS.

Course Objectives:

- Understand consumer behavior and firm behavior.
- Analyze different types of market structures (monopoly, oligopoly and a competitive market).
- Understand how to apply economic principles to a range of policy questions.

Unit-I: Nature and Scope of Managerial economics, Managerial Economist Role and Responsibilities, fundamental economic concepts Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Profit Maximization Theory.

Unit- II: Demand Analysis, Elasticity of Demand, its Meaning and Importance, Demand schedule. Demand Curve, Laws of Demand, Elasticity of Demand Types & Measurement, Supply Analysis, Demand Forecasting. Production Function, Law of Variable Proportions, Law of Returns to Scale.

Unit-III: Market analysis-Nature of market, Types of markets and their characteristics pricing under different market structures-Perfect, Monopoly, oligopoly and Monopolistic completion.

Unit-IV: Business Cycles: Nature and Phases, Theories of Business Cycles, Non-Monetary Theories and Monetary Theories of Schumpeter, Hicks, Hayek, Hawtrey and Samuelson.

Unit-V: Economic Growth and Development, Business Cycle, The balance of payments, Inflation.

Course Outcomes:

- Identify the determinants of supply and demand; demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.
- Ability to find and interpret price Elasticity of Demand, define Determinants of Elasticity, Total Revenue, Income Elasticity, Cross-Price Elasticity of Demand, Elasticity of Supply.
- Determine structural characteristics of Monopoly and Monopolistic competition, Monopoly Demand, Profit Maximization, Efficiency Analysis.
- Summarize the law of diminishing marginal utility; describe the process of utility maximization.

Suggested Readings:

- Adhikari M ; Management Economics
- Gupta G.S. ; Managerial Economics
- Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.

VAC-301: EMPLOYABILITY ENHANCEMENT

Course Objectives:

- The aim of the course is to build knowledge and understanding business analysis among the student.
- The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about data analysis.

UNIT-I

Computer Memory Unit, File Formats, File Compressing, Enabling and disabling windows services, Folder Creation, Setting Password, Hiding Files & Folders, Word processing skills such as creating a document, creating tables, working with headers or footers, mail merge, document formatting, image insertion etc.

UNIT-II

Validating and Auditing: Set, edit validation criteria for data entry, Identify cells with missing dependents in a cell range, Presentation skills for sharing and understanding data in form, Creating and formatting Charts: Understanding chart types of charts, graphs and data.

UNIT-III

Create a combined chart like: column and line, column and area, Change the chart type for a defined data series, Add, delete a data series in a chart

UNIT-IV

Format columns, bars, pie slices, plot, background, foreground, gradient, legends, gridlines, error bars, patterns, Change scale of value axis: minimum, maximum number, major interval, Change display units on the value axis

UNIT-V

Analyzing data using Goal Seek and Solver, Scenarios: Create, Show, edit, delete, Creating a scenario summary report, User data entry form creation and modification, Using Advance Excel with Artificial Intelligence, ETL tools for advance analytics

Course Outcomes:

- To provide knowledge about business analysis.
- To provide knowledge about Data Analysis.
- To Determine decision making analysis.
- To make aware with pricing and profit management.

References Books:

- 1. Advanced Excel Essentials, Apress
- 2. Excel 2016 Bible, Wiley

VAC-302: CREATIVITY & INNOVATION

Course Objective:

- To give an insight into creativity and innovation.
- To develop an appreciation among them for students
- To enhance sensitivity to creativity and innovation

UNIT-I: Creativity: - Meaning, Concept, Process, Nature, Characteristics, Factors Affecting Creativity, Understanding Creativity by Studying the Profile of Most Creative Personality

UNIT-II: Innovation Management: - Meaning, Importance, Difference with Creativity, Invention and Discovery Process, Evaluation of Effectiveness of Innovation, The roles of the innovator

UNIT-III: The Relationship between Creativity, Innovation & Entrepreneurship, The entrepreneurial ecosystem Entrepreneurs and strategic decisions

UNIT-IV: Different Approaches, Tools and Techniques Related to Creativity and Innovation, Drivers & Barriers to Creativity and Innovation.

UNIT-V: Creativity and Creative Thinking, Ways to improve creative thinking

Course Outcomes:

- Different perspectives on why creativity matters
- Cognitive aspects of creativity and how personality and individual differences might contribute
- Apply the design of the creative process to educational experiences and the creative endeavour generally.
- Demonstrate knowledge of the basic vocabulary and concepts of creativity study.

Suggested Readings

- Vinnie Jauhari and Sudhanshu Bhushan “Innovation Management” Oxford University Press, 2014
- Indian Art by Partha Mitter

SEMESTER-IV

BCO-401: INCOME TAX

Course Objectives:

- To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
- To gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.
- To provide working knowledge on the different heads of Income and deductions and enable them to compute the total income and tax payable by an individual.

Unit I: General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assesses, Residential Status and Tax Liability, Exempted Income.

Unit II: Income from Salary, Income from house property.

Unit III: Income from Business and Profession, Capital Gains, Income from other Sources.

Unit IV: Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual

Unit V: Assessment Procedure, Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

Course Outcomes: -

- To collect the basic concepts and definitions of Income Tax Act 1961
- To know the residential status of assessee and incomes exempted from tax
- To familiar with the computation of income from salary
- To familiar with the computation of income from house property

Suggested Reading

- B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- Bhagwathi Prasad: Direct Taxes – Law and Practice, WishwaPrakashana.
- DinakarPagare: Law and Practice of Income Tax, Sultan Chand and Sons.

BCO-402: ENTREPRENEURSHIP DEVELOPMENT

Course Objectives:

- The main objective of this course is developing entrepreneurial abilities among the students.
- Course provides background information about support systems, skill sets, financial and risk covering institutions and other for building an enterprise.
- Helps the future budding entrepreneurs can make right decisions for starting and running a venture.

UNIT – I Introduction to Entrepreneurship Definition of Entrepreneur, Entrepreneurial Traits, and Entrepreneur vs. Manager, Entrepreneur vs. Entrepreneur. The Entrepreneurial decision process. Role of Entrepreneurship in Economic Development, Ethics and Social responsibility of Entrepreneurs. Opportunities for Entrepreneurs in India and abroad. Woman as Entrepreneur.

UNIT – II Creating and Starting the Venture Sources of new Ideas, Methods of generating ideas, creating problem solving, product planning and development process, entrepreneurial success stories.

UNIT – III Women Entrepreneurship: Opportunities & Problems, Search for a business idea, sources of idea and selection of project idea.

UNIT – IV Financing and Managing the new venture Sources of capital, Record keeping, recruitment, motivating and leading teams, financial controls. Marketing and sales controls. E-commerce and Entrepreneurship, online advertising.

UNIT – V Prime Minister Rozgar Yojana (PMRY), Small Industry Cluster, Development Program Scheme, Integrated Infrastructural Development Schemes (IID), Schemes for weaker sections, Assistance to Entrepreneurship Development Institutes, Promotional schemes for women, Scheme of Micro Finance Programme, Mudra loan.

Course Outcomes: -

- Identify qualities of entrepreneurs
- Write project proposal
- Use various entrepreneurship models
- Understand various schemes supporting entrepreneurship

Suggested Readings:

- Dr. Gupta and Dr. Srinivasan, Entrepreneurship development in India
- Vasant Desai, Dynamics of Entrepreneurial Development and Management
- Sarugadharan and Resia Begum, Women Entrepreneurship; institutional support and Problems

BCO-403: INDUSTRIAL RELATION & LABOUR LAWS

Course Objectives:

- To gain insights into conceptual knowledge on industrial relations
- To appraise the extent to which the workers can participate in management
- To Interpret the mechanism for resolving industrial disputes

Unit - I: Overview of Industrial Relations: Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Evolution of IR in India; Role of State; Trade Union; Employers' Organization; ILO in IR.

Unit – II: Trade Unionism: Trade Union: origin and growth, unions after independence, unions in the era of liberalization; concept, objectives, functions and role of Trade Unions, problems of Trade Unions.

Unit – III: Labour problems: Discipline and misconduct; Grievance Handling Procedure; Labour turnover; Absenteeism; Workers' participation in management

Unit – IV: Negotiations and collective Bargaining: Meaning and process, Industrial Disputes Act 1948

Unit – V: Salient Features of Factories Act, 1948; Minimum Wages Act, 1948

Course Outcomes:

- Students should able to elaborate the concept of Industrial Relations.
- The students should able to illustrate the role of trade union in the industrial setup.
- Students should able to outline the important causes & impact of industrial disputes.
- Students should able to elaborate Industrial Dispute settlement procedures.

Suggested Readings:

- Mamoria CB, Mamoria, Gankar, Dynamics of Industrial Relations, 15th Ed., Himalayan Publications
- Singh B.D., Industrial Relations & Labour Laws, 1st Ed., Excel Publications

BCO-404: CORPORATE ACCOUNTING

Course Objectives:

- To enable the students about the Preparation of the Company accounts.
- To motivate the students to understand the various Provisions of the Companies Act.
- Develop a process for redemption of Preference shares

Unit - I: Share Capital Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

Unit – II: Debentures & Acquisition of Business Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

Unit - III: Final Accounts Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration-Calculation and Legal Provisions.

Unit - IV: Valuation of Shares and Goodwill Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit - V: Alteration of Share Capital Meaning - Internal Reconstruction - Reduction of Share Capital. Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Course Outcomes: -

- Construct the financial statements of company within the frame work of Ind AS.
- Devise a plan for Redemption of Preference shares
- Reconstruct the capital structure in the financial statement of Joint stock company ltd.
- Evaluate the Restructuring of capital structure of public company ltd.

Suggested Readings:

- Gupta, R.L&Radhaswamy, M,AdvancedAccounts, Sulthan Chand, New Delhi.
- Jain, S.P & Narang, N.L.,AdvancedAccounting, Kalyani Publications.
- ReddyT.S. &Murthy,A, CorporateAccounting, Margham Publications, Chennai.

BCO-405: BUSINESS ENVIRONMENT

Course Objectives:

- To enable students to evaluate business and its environment.
- To enable students to understand business and society.
- To enable students to discuss the contemporary issues in business.
- To enable students to examine and evaluate business in International Environment.

Unit – I: Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business.

Unit – II: Economic Systems: Capitalism, Socialism, Communism, Mixed Economy-Public Sector & Private Sector

Unit – III: Industrial Policy – Its historical perspective (In brief); Socio-economic implications of Liberalisation, Privatisation, Globalisation.

Unit – IV: Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA, Start-ups, Skill development, Thrust on make in India.

Unit – V: Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade, Increasing trends of e-commerce with respect to e-platform like flipcart, Amazon, Myntra.

Course Outcomes:

- Students would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis.
- Students would recall and relate various concepts like business ethics, ethical dilemmas, corporate culture and ethical climate. They would also be acquainted about development of various acts applicable to business in India.
- Students would be acquainted with various strategies of Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments and its implications on Indian Industries.

Suggested Readings:

1. Francis Cherunilum ; Business Environment
2. K.Aswathapa ; Business Environment
3. PAUL ; Business environment
4. V. Neelamegum ; Business Environment

VAC-401: DISASTER MANAGEMENT

Objective of the Course

- To provide basic conceptual understanding of disasters.
- To understand approaches of Disaster Management
- To build skills to respond to disaster

Unit: I Definition and types of disaster Hazards and Disasters, Risk and Vulnerability in Disasters, Natural and Man-made disasters, earthquakes, floods drought, landside, land subsidence, cyclones, volcanoes, tsunami, avalanches, global climate extremes. Man-made disasters: Terrorism, gas and radiations leaks, toxic waste disposal, oil spills, forest fires.

Unit: II Study of Important disasters Earthquakes and its types, magnitude and intensity, seismic zones of India, major fault systems of India plate, flood types and its management, drought types and its management, landside and its managements case studies of disasters in Sikkim (e.g) Earthquakes, Landside). Social Economics and Environmental impact of disasters.

Unit: III Mitigation and Management techniques of Disaster Basic principles of disasters management, Disaster Management cycle, Disaster management policy, National and State Bodies for Disaster Management, Early Warning Systems, Building design and construction in highly seismic zones, retrofitting of buildings.

Unit IV Training, awareness program and project on disaster management Training and drills for disaster preparedness, Awareness generation program, Usages of GIS and Remote sensing

Unit-V Techniques in disaster management, Mini project on disaster risk assessment and preparedness for disasters with reference to disasters in Sikkim and its surrounding areas.

Suggested Readings:

- Disaster Management Guidelines, GOI-UND Disaster Risk Program (2009-2012)
- Damon, P. Copola, (2006) Introduction to International Disaster Management, Butterworth Heineman.
- Gupta A.K., Niar S.S and Chatterjee S. (2013) Disaster management and Risk Reduction, Role of Environmental Knowledge, Narosa Publishing House, Delhi.
- Murthy D.B.N. (2012) Disaster Management, Deep and Deep Publication PVT. Ltd. New Delhi.
- Modh S. (2010) Managing Natural Disasters, Mac Millan publishers India LTD.

VAC-402: INDIAN KNOWLEDGE SYSTEM

Unit-I: Introduction to the Vedas and Upaniṣads: General structure of the Vedic Literature, Gurukul System of Vedic times (Aṣrama Dharma), General Introduction of Upaniṣadic Literature, Philosophical Ideas and Ethics in Upaniṣads, Ṛta, Ṛna, Puruṣārtha, Varṇa Dharma, Brahman and Ātman, Mokṣa.

Unit-II: Essence of Indian Knowledge- Bhagavadgītā: Jñānayoga, Karmayoga and Bhaktiyoga, Ethics of Niskāma Karma, Law of Karma (Karma-phala) and Freedom of Will, Svadharma, Sādharaṇa Dharma, Lokasaṃgraha, Sthitaprajña.

Unit-III: Introduction to Indian Philosophical Systems, Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasara, Banabhatta, and Nagarjuna), Scientific aspects of Indian Knowledge Systems: Characteristics of Indian Philosophy, Distinction between Darśana and Philosophy, Pramāṇas,

Unit-IV: Introduction to Yoga and Ayurveda: Origin and development of Patanjali Yoga, Ayurveda and its Relevance, Integrated Approach to Holistic Health Care.

Unit-V: Protection, preservation, conservation and Management of Indian Knowledge System: Documentation and Preservation of IKS, Approaches for conservation and Management of nature and bio-resources, Approaches and strategies to protection and conservation of IKS

Suggested Readings:

1. Chakravarty, G.N. The Concept of Cosmic Harmony in the Rg-Veda. Bangalore: Nagasri Book House, 2005.
2. Chande, M. B. Indian Philosophy in Modern Times. New Delhi: Atlantic Publishers, 2000.
3. Chatterjee, Satish Chandra & D.M Dutta. An Introduction to Indian Philosophy. Kolkata: Rupa and co., 2010.
4. Gambhirananda, Swami. Bhagavad-Gita with the Commenta

SEMESTER-V

BCO-501: GOODS & SERVICE TAX

Course Objectives:

- Acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- To give an understanding of the relevant provisions of Goods & Service Tax.
- Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.

UNIT- I: Introduction: Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST

UNIT- II: GST: Principles -Comprehensive structure of GST model in India: Single, Dual GST, Penalties and Prosecution.

UNIT- III: Implementation procedure of GST: Provisions for state government, Distribution of Revenue between State and central government, overall effect of GST

UNIT- IV: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

UNIT- V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances

Course Outcomes:

- Acquire conceptual knowledge of Indirect Tax.
- Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.
- Student will able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
- To equip with skills and knowledge to excel in their future careers.

Suggested Readings:

- Gurusamy. S, Merchant Banking & Financial Services, Tata McGraw Hill
- Santhanam, Financial Services, Margham Publication

BCO-502: AUDITING

Course Objectives:

- To introduce you to the basic concepts of auditing, with the emphasis being on the practice of auditing in the external (public company audits) and internal auditing contexts.
- To understand the role that audits (both internal and external) play, their purpose, and the value that they provide.
- To identify, research, understand, and apply current auditing standards and guidance relating to ethics, independence, and other professional standards.

UNIT-I Introduction: Meaning and Objectives of Auditing. Types of Audits, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.

UNIT – II Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

UNIT – III Vouching, Verification of Assets and Liabilities

UNIT – IV Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.

UNIT – V Investigation: Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non-Profit Institutions and Insurance Companies.

Course Outcomes: -

- Exhibit and be able to discuss understanding of ethics and social responsibility.
- Apply Critical Thinking Skills by solving problems requiring quantitative and/or qualitative analysis.
- Apply and demonstrate the accounting knowledge and skills in Auditing.

Suggested Readings

- Auditing Theory & Practice, Book by Hermanson, Roger H., etc.

BCO-503: HUMAN RESOURCE MANAGEMENT

Course Objectives:

- To understand the HR Management and system at various levels in general and in certain specific industries or organizations.
- To help the students focus on and analyse the issues and strategies required to select and develop manpower resources
- To develop relevant skills necessary for application in HR related issues

Unit – I: Introduction to HRM & HRD Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, Structure of HRD System, role of HRD manpower.

Unit – II: Human Resource Policies & Strategies Introduction, role of HR in strategic management, HR policies & Procedures, HR Program, developing HR policies and strategies, International HRM, Domestic HRM compared to International HRM.

Unit – III: Human Resource Procurement & Mobility Productivity & improvement job analysis & Job design, work measurement, ergonomics. Human Resource planning - objectives, activities, manpower requirement process, Recruitment & Selection, Career planning & development, training methods, basic concept of performance appraisal, Promotion & Transfer.

Unit – IV: Employee Compensation Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus, fringe benefits etc.

Unit – V: Employee relations Discipline & Grievance handling types of trade unions, problems of trade unions, the e-HRM, Nature, e-activities, recruitment, selection, performance management, compensation.

Course Outcomes:

- To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
- To develop necessary skill set for application of various HR issues.
- To analyse the strategic issues and strategies required to select and develop manpower resources.
- To integrate the knowledge of HR concepts to take correct business decisions.

Suggested Readings:

- Koontz and O'Donnel : Essentials of Management.
- Dala, Ernest : Management - Theory and Practice.
- Bagar : Principles of Management

BCO-504: DIGITAL MARKETING

Course Objectives

- To Gain an Understanding of The Motivations Behind Data Collection and Analysis Methods Used by Marketing Professionals.
- To Evaluate and Differentiate Appropriate Web Analytics Tools and Techniques.
- To Learn to Establish an Online Presence, Create Posts, And Manage Your Organizations' Social Media Accounts.

Unit I Marketing In The Digital World, Key Processes And Core Strategies, Digital Media And Marketing Principles, Smart And Social Media Channels, Online Display Advertising, Mobile Media, Impacts Of Digital Media, Functions Of Marketing Communication.

Unit II Introduction To Social Media, Social Media Management, Fundamental Of Social Media Advertising, Advertising With Facebook, Measure And Optimizing The Social Media Campaigns, Facebook Social Media Marketing Capstone

Unit III Introduction To Seo, Google Seo Fundamentals, How Seo Works, Introduction To Google Ads, Search Engine Advertising, Seo Phases, On-Page Optimization.

Unit IV Digital Marketing Analytics, Working Of Web Analytics, Building Blocks Of Web And Digital Analytics, Marketing Analytics Process, Association Rule Mining, Ai In Marketing.

Unit V Introduction To Google Analytics, Google Analytics, Prepare Data For Exploration, Advanced Displays, Segments, And Views, Navigating, Reports, Dashboards.

Course Outcomes:

- Analyse the confluence of marketing, operations, and human resources in real-time delivery.
- Demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities.
- Explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.
- Investigate and evaluate issues in adapting to globalised markets that are constantly changing and increasingly networked.

Suggested Readings

- Digital Marketing for Dummies – Russ Henneberry & Ryan Deiss
- Social Media All-in-One for Dummies by Jan Zimmerman and Doug Sahlin

BCO-505: MARKETING OF FINANCIAL SERVICES

Course Objectives

- To explain the meaning and concepts of marketing and financial services.
- To impart knowledge about the concept of Product research and development, Product life cycle and Product modification, diversification, packaging and branding of financial products.
- To familiarize with the concepts of pricing, distribution and promotion of financial services.
- To equip the students with the knowledge of Management Information System and Marketing of allied activities i.e. mutual funds, credit cards, personal loans etc.

Unit I: Structure of Financial System – role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

Unit II: Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

Unit III: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.

Unit IV: Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

Unit V: Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL.

Course Outcomes:

- Capability to identify key issues in marketing of financial services.
- In depth knowledge of key external influences in marketing of financial services.
- Skill to understand and articulate the process of product development, product pricing and its distribution.
- Ability to comprehend the concepts and marketing of Mutual funds, credit cards, housing finance, personal loans and factoring services.

Suggested Readings

- **Marketing Financial Services:** Second Edition by Estelami, Hooman
- **Financial Services Marketing ,An International Guide to Principles and Practice** By Christine Ennew, Nigel Waite, Róisín Waite · 2017

BCO-506: INTERNSHIP ASSESSMENT

Viva-voce examination will conduct at the end of the V Semester for 100 Marks. The viva voce committee shall consist by the subject professor of the university nominated by honourable Vice-chancellor and Dean. The candidate should have to secure minimum 50% marks in the viva-voce examination.

SEMESTER-VI

BCO-601: BUSINESS RESEARCH

Course Objectives:

- Research methodology provides a decision making base to managers to take sound managerial decisions.
Developing in them a core competence of the managers tomorrow.
To give knowledge about the process of research to students

Unit – I: Meaning-objectives - Research Categories(Basic Research and Applied Research)- Types of research (Descriptive, Analytical, Applied, Fundamental, Quantitative, Qualitative, Conceptual and Empirical research) - research approaches (Quantitative and Qualitative Approaches) research methods Vs research methodology- Research Process.

Unit – II: Defining the Research Problem : Meaning - selecting the problem -techniques involved in defining the problem- formulating of the problem-formulation of hypothesis (concept only)- Developing the research plan

Unit – III: Research Design: Meaning need - features important concepts relating to research design -types of research design (Exploratory and Conclusive Research Design) - basic principles of experimental designs

Unit – IV: Sampling: Meaning - need - census and sample survey-sampling designs -probability sampling (simple random, systematic, stratified, cluster, area multistage, sequential sampling methods)- non probability sampling (convenience, snowball, judgmental, case study. Quota sampling methods)

Unit – V: Data collection and processing: Collection of primary data collection of data through questionnaire- construction of a questionnaire- and schedules - secondary data qualitative techniques of data collection - interview, Case study Method, observation - tabulation of data- Difference between primary and secondary data

Course Outcomes

- Awareness about how to carry on research
- Knowledge about framing a research design and collection of data
- Knowledge about how to analyse the data collected and report writing under different situations

References Books:

- Business Research Methods" by Alan Bryman and Emma Bell · "The SAGE Handbook ...
- Business Research Methods Alan Bryman ; Research Methods for Business: A Skill Building Approach Uma Sekaran

BCO-602: CONFLICT MANAGEMENT & HUMAN RIGHT

Course Objectives:

- To expose students to the different concepts, theories and practices of conflicts and Conflict management
- To impart conflict management skills and techniques to effectively manage conflicts at the work place and community Specific

Unit I: Conflict: Definition, Theories, Sources: Values, Interests, communication, Relationship, Role, Structure, Data & Information, Escalation and Effects : Cyclic and Chain reaction, Productive (functional) and Destructive (dysfunctional) – views of conflict: traditional, Contemporary and Integrationist, Causes for work place conflicts – Harassment and discrimination – cost and effects of conflict - organizational and individuals perspectives of conflict..

Unit II: Approaches and strategies of dealing with conflicts: Conflict Management, Conflict Resolution and Conflict transformation - Five conflict handling styles: competing, collaborating, avoiding, accommodating and compromising. Win – win approach - Different strategies of dealing with conflict: Strike, boycott and other noncooperation methods; coercion,

Unit III: 1. Concept of Human Rights (a) Meaning, Nature and Definition (b) Classification of Human Rights (c) Relationship between Human Rights and Duties 2. Concept of Human Rights (a) Historical background (b) Theories: Tradition and Modern (c) Principles

Unit IV: Concept of Human Duties (a) Moral and Ethical (b) Social and Economic (c) Political and Cultural 4. Dialectics of Human Rights (a) Universal versus Cultural Relativism (b) Basis needs versus value- Based (c) Individualism versus Collectivism

Unit V: Emerging Concept of Human Rights (a) Human Rights: Human Sufferings (b) Human Rights Movements and Human Rights markets (c) Emergence of an Alternative Paradigm: Trade related Market friendly Human Right

Course Outcomes:

- To make them to understand the concept, sources and impact of conflict in workplace and society
- To help them to understand the different approaches and methods of conflict management To acquire various skills and techniques for conflict Management
- To cxultivate in them effective leadership and managerial skills

References Books

- Asish Kumar Das, (2008), Contemporary Conflict Resolution, Sarup& Sons, New Delhi.
- John Paul Lederach, (2003), The Little book of Conflict Transformation, Good Books, Intercourse, PA. MadhusudanSaharay, (2011),
- Text book on Arbitration and Conciliation with Alternative Dispute Resolution, Universal Law Publishing Co.Pvt. Ltd. New Delhi.

BCO-603: COMPANY LAW

Course Objectives:

- The course is designed to understand the formation, management and other activity of the companies. In view of the changing facts of global governance corporate governance plays a vital role in the development of an economy both national and international level.
- Accordingly the paper aims to introduce to the students the nuance of corporate law and the obligations of it towards society in discharging its trade relations and to be a good corporate citizen.

UNIT I: Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company and producer company; association not for profit; illegal association; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

UNIT II: Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus; GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT III: Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

Unit IV: Books of accounts, registers; online filing of documents; dividend provisions; auditor's appointment; rotation of auditors; auditor's report; secretarial audit; concept and modes of winding up; national company law tribunal (NCLT); special courts.

Unit V: Depositories Act 1965- Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Course Outcomes:

The students will gain knowledge on Company Law provisions and amendments.

Suggested Readings:

1. Hanningan, Brenda, Company Law, Oxford University Press, UK
2. Sharma, J. P, An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.
3. Ramaiya, A Guide to Companies Act, Wadhwa and Company Nagpur
4. Kannal, S., & V.S. Sowrirajan, Company Law

BCO-604: FINANCIAL PLANNING & WEALTH MANAGEMENT

Course Objectives:

- To identify the process of financial planning and its implementation related to individual
- To understand the effects of the economic, social, political, and technological environment on financial planning.
- To learn the concepts related to risk assessment and insurance planning for clients.
- To determine the goal based financial strategies to evaluate investment choices according to financial needs of clients

UNIT-I: An overview of financial markets in India. Money Market: Indian money market, Composition, and structure: (a)Acceptance houses; (b) Discount houses, (c) Call Money Market

UNIT-II: Capital Market: Security markets: (a) New Issue market, (b) Secondary markets; Functions and Role of Stock Exchange; Stock Exchange; National Stock Exchange (NSE) Bombay Stock Exchange (BSE).Investors Protection: Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in Stock Exchange, Security Exchange Board of India(SEBI). .

UNIT-III: Financial Services, Merchant Banking: Functions and Role, SEBI Guidelines, Credit Rating concept, Function and Types.

UNIT-IV: Investment, Meaning, Nature, Objectives and process, Types of Investment, Alternatives of investment, Negotiable and Non-Negotiable Investment. Security Analysis: Fundamental, Economic, Industrial and Technical Analysis.

UNIT-V: Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis, Efficient Market Hypothesis, Semi-Strong, and Strong Market Capital Assets Pricing Model.

Course Outcomes:

- Students learn about the financial planning process, which consists of the time value of money, client interactions, education planning, general principles for future planning.

- Students also learn about the various financial policies, risk management methods, financial product analysis and selection.
- Students learn about the right retirement financial planning strategies that can be recommended to clients.
- Investment planning helps the students to understand the risk profile of clients necessary for appropriate asset allocations

Suggested Readings:

- Indian Institute of Banking & Finance (Author) Introduction to Financial Planning (2017) Taxmann Publishing Private Limited, New Delhi
- Murali & Subbukrishna (2018), Personal Financial Planning , Himalaya Publishing House, New Delhi Dr.Vimal Krishna Rajput (2021)5 W'S of Financial Planning, Notion Press, India available in www.notionpress.com
- Sinha (2017) Financial Planning : AReady Recknor , McGraw Hill Publishing House, New Delh

BCO-605-PUBLIC FINANCE

Course Objectives

- The course aims to understand taxation policy, management of public expenditure, public debt and budgetary techniques and practices.
- To have understanding about Federal Finance
- To have understanding about Fiscal Reforms

UNIT - I: Nature and Scope of Public Finance, Public Expenditure (Meaning, Importance, Canon's Effects and Theories) Public Revenue (Meaning, Sources, Classification and Canon of Tax, Ability to Pay, Incidence and Shifting Effects of Tax Burden) Major Taxes in India: Value Added and Concept of GST

UNIT - II: Public Debt (Meaning, Types, Theories, Sources, Economic Effects and Redemption), Budget (Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure), Deficit (Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary, Deficit, Surplus, Balance Budget and Budgetary Control, Latest Budget of the Union of India: Critical Appraisal of the Latest Budget

UNIT - III: Federal Finance (Concept, Principles of Federalism, Role of Finance Commission, Local Finance) Recommendations of the Latest Finance Commission

UNIT - IV: National Income Concepts and Poverty (GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation)

UNIT - V: Basic Concepts (Fiscal Function, Fiscal Policy, Public Sector and Concept of Equity, Fiscal Reforms in India Fiscal Trends in India, Growth and Economic Stability

Course Outcomes

- Develop comprehensive understanding of theories of public expenditure and their application.
- Identify differences in processes, revenue sources, and budgetary challenges that exist between different levels of government.
- Will have knowledge about the fiscal reforms
- Will have knowledge about the Federal Finance

Suggested Reading

- Houghton, E. W. (Ed.) (1988), Public Finance, Penguin, Baltimore.
- Jha, R. (1998), Modern Public Economics, Routledge, London.
- Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House. Mumbai.

BCO-606: PROJECT REPORT & VIVA-VOCE

Viva-voce examination will conduct at the end of the VI Semester for 100 Marks. The viva voce committee shall consist by the subject professor of the university nominated by honourable Vice-chancellor and Dean. The candidate should have to secure minimum 50% marks in the viva-voce examination.

SEMESTER-VII

BCO-701: TAX MANAGEMENT

Course Objectives:

- To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
- To gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.
- To provide working knowledge on the different heads of Income and deductions and enable them to compute the total income and tax payable by an individual.

Unit I: Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning

UNIT: Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.

UNIT-3: Income from house property and Tax Planning Avail benefit of various deductions of let out and self occupied property Measures regarding minimize tax liability under business and profession.

UNIT-4: Tax Planning of Long term capital gains Exemptions relating to long term capital gain Adoption of investment planning to get benefit of deduction 80 c and other deductions selection of business form for minimum tax liability.

UNIT-5 Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax, Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and revisions .

Course Outcomes: -

- To collect the basic concepts and definitions of Income Tax Act 1961
- To know the residential status of assesses and incomes exempted from tax
- To familiar with the computation of income from salary
- To familiar with the computation of income from house property

Suggested Reading

- B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
- DinakarPagare: Law and Practice of Income Tax, Sultan Chand and Sons.

BCO-702: RESEARCH METHODOLOGY

Course Objectives:

- Identify and discuss the role and importance of research in the social sciences.
- Identify and discuss the issues and concepts salient to the research process.
- Identify and discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.
- Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

Unit – I: Introduction – Meaning of Research; Objectives of Research; Types of Research; Research Process; Research Problem formulation, various problems encountered by researchers

Unit – II: Methods of Data Collection, Research Design; Features of a Good design; Different Research Designs ; Measurement in Research; Construction of Questionnaire.

Unit – III: Sampling Design- Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.

Unit – IV: Processing & Analysis of Data- Processing operations; problems in processing; types of analysis Hypothesis Testing-Chi-square test, Z test, t-test, f-test. Elementary Knowledge of SPSS.

Unit – V: Presentation-; Graphs; charts. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution For writing report, Oral report, Formulation of business problems in research, Elementary Knowledge for Writing a research paper

Course Outcomes: Students who successfully complete this course will be able to:

- Explain key research concepts and issues
- Read, comprehend, and explain research articles in their academic discipline.

References & Books:

- Research Methodology; C.R. Kothari
- Research Methods; Patrick McNeill
- Research Process; Gary Bouma
- Research Methodology; Ranjit Kumar

BCO-703: FINANCIAL PLANNING AND WEALTH MANAGEMENT

Unit-1: Introduction to Financial Planning The process financial planning, Client interactions, Time value of money applications, Personal financial statements, Cash flow and debt management, planning to finance education

Unit-2: Risk Analysis & Insurance Planning Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.

Unit-3: Retirement Planning & Employees Benefits Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counselling

Unit-4: Wealth Management, Comprehensive Wealth Management, Estimating Wealth Market for a Country, Wealth Management Verticals Wealth Management Process, Developing a Wealth Management Plan, Essentials of a Comprehensive Wealth Plan

Unit-5: Wealth Management Industry an Overview: Source of Wealth, Wealth Management Industry Challenges, Concept of Family Offices, Four Core organizational models of the banks focusing on wealth management

Learning Outcomes:

- Types of investments: stocks, bonds, mutual funds, etc.
- Develop a foundational understanding of financial planning and wealth management concepts.
- Apply budgeting techniques to effectively manage personal finances and achieve financial goals. Design and manage investment portfolios tailored to individual risk tolerance and objectives.

References Books:

- Amiling, Frederic, Investment, Englewood Cliffs, New Jersey, Prentice Hall Inc.
- Bhalla, VK Investment Management: Security Analysis and Portfolio Management, New Delhi, S Chand.
- 3. Fischer, Donald E. and Jordan, Ronald
- J. Security Analysis and Portfolio Management, New Delhi PrenticeHall of India.

BCO-704: INDIAN ECONOMY

Course Objectives:

- This course seeks to enable the student to grasp the major economic problems in India and their solutions.
- It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Unit – I: Meaning of Economy, Economic growth & development, characteristics of Indian Economy, Factors affecting economic development.

Unit – II: An overview of Economic Resources of India, Human Resources of India, Concept of Population Explosion Interrelation of Population and Economic Development, Population policy of India, Problem of Unemployment in India.

Unit – III: Agriculture: Land Reforms and land tenure system, Green Revolution and capital formation in agriculture industry, trends in composition and growth, role of public and private sector, small scale and cottage industries.

Unit – IV: Problems and prospects of Indian Agriculture, Plan period Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile).Role of small scale industry in Indian economy.

Unit – V: Indian Banking System : Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-Operative banks; Development banks .NITI Aayog: formation ,Function and contribution of NITI Aayog.

Suggested Readings:

1. Kenes J.M. General Theory of Employment, Interest and Money
2. Brooman Macro Economics
3. Seth, M..L. Monetary Theory

BCO-705: INTERNSHIP ASSESSMENT

Viva-voce examination will conduct at the end of the VII Semester for 100 Marks. The viva voce committee shall consist by the subject professor of the university nominated by honourable Vice-chancellor and Dean. The candidate should have to secure minimum 50% marks in the viva-voce examination.

SEMESTER-VIII

BCO-801: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Objectives:

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

UNIT-I: Investments: Meaning, process, and alternatives; Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; Fundamentals and technical analysis.

UNIT-II: Portfolio Analysis & Management: Traditional portfolio analysis; Effects of combining securities; Diversification; Markowitz model; location of the efficiency frontier.

UNIT-III: Capital asset Pricing: Capital Asset pricing model - assumptions, capital market line, security market line, market model; Arbitrage pricing theory and factor models-factor models and return generating process, one and two factor model.

UNIT-IV: Portfolio Performance, Measurement, & Evaluation: Measurement of portfolio performance -Risk and return; Risk adjustment and performance measures Sharpe, Treynor, and Jensen models; Components of portfolio investment performance-Stock selection and market timing.

UNIT-V: Portfolio Management Strategies: Active and Passive Portfolio Management strategy. Portfolio Revision: Portfolio Revision Strategies – Objectives, Performance plans. Mutual Funds: Concept of Mutual Funds, Participants in Mutual Funds, Advantages of Investment in Mutual Fund, Measure of Mutual Fund Performance. Portfolio performance Evaluation

Learning Outcomes:

- On completion of syllabus student will understand the basic concepts of Portfolio Management and the techniques of Portfolio Management.

Suggested Readings

- Francis-Management of Investments, McGraw Hill.
- Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
- V.K. Bhalla- Investment Management, S Chand & Co
- Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall 3.
- PunithaathiPandian- Security Analysis & Portfolio Management, Vikas Publishing House.

BCO-802: CORPORATE GOVERNANCE AND ETHICS

Course Objectives:

- To impart knowledge on governance which ensure ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.

UNIT I - Corporate Governance Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT II - Levels of Governance Structure Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT III - Corporate Governance Forums CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT IV - Corporate Social Responsibility Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

UNIT V - Business Ethics Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

Suggested Readings:

- Dr. NeeruVasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
- S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
- Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.

BCO-803: MARKETING RESEARCH

Course Objectives:

- This course is designed to help students develop skills and knowledge in the following area
- Provide students with the concept of problem formulation and decision making in marketing research.
- Empower students with the right tools to implement marketing research in the marketplace.
- Implement the concepts of research design through collection of data from various primary and secondary sources.)

UNIT -1 Definition, Concept and Objectives of Marketing research. Advantages and limitations of Marketing Research. Problems and precautions in marketing research. Analyzing Competition and Consumer Markets, Market Research Methodology.

UNIT -2 Types of Marketing Research: Consumer Research, product research, sales research, and advertising research. Various Issue involved and ethics in marketing research. Rural Marketing Research, Institutional Management & Research.

UNIT -3 Problem formulation and statement of research, Research process, research design - exploratory research, descriptive research and experimental research designs. Decision Theory and decision Tree.

UNIT -4 Methods of data collection - observational and survey methods. Questionnaire, Design attitude measurement techniques.

UNIT -5 Administration of surveys, sample design, selecting an appropriate statistical technique. Tabulation and analysis of data, scaling techniques. Hypothesis, Concept, Need, Objectives of the hypotheses, Types of Hypotheses and its uses. Report writing.

Reference Books.

- Essentials of Marketing Research By S.A.Chunawala – Himalaya Publishing House.
- Marketing Research By B.S.Goel - PragatiPrakashan, Meerut (UP)
- Marketing Management by Kotler, Keller, Koshy, Jha, (13th Edition Pearson.)

BCO-804: PROJECT REPORT & VIVA-VOCE

Viva-voce examination will conduct at the end of the VIII Semester for 200 Marks. The viva voce committee shall consist by the subject professor of the university nominated by honourable Vice-chancellor and Dean. The candidate should have to secure minimum 50% marks in the viva-voce examination.