



**EVALUATION SCHEME & SYLLABUS FOR  
BACHELOR OF COMMERCE**

**(E-COMMERCE AND RETAIL MANAGEMENT)**

**AS PER NEP-2020**

**WITH EFFECTIVE FROM**

**SESSION: 2023-24**

**DATE: 16.09.2023**

**Program Objective:**

B.Com in E-Commerce Course Prepares You For A Career In The Retail And Commerce Sector. Through Hands-On Experience, You Will Gain The Requisite Knowledge Required To Function In Either A Startup Or Organizational Environment. Its Methodology Ensures That You Are Prepared For The Real World And Enhances Your Scope Of Employability And Entrepreneurship. The B.Com In E-Commerce Course Is Designed For Higher Secondary Graduates Who Wish To Enter Into The Business And Entrepreneurship Streams.

Degree In Retail Management With E.Com Covers The Study Of Different Parts Of A Retail Operation And E. Commerce Including Buying, Marketing, Merchandising, Operations, Inventory Control, Personnel, And Finance. The Topics Include Retail Supply Chain Management, Store Location And Management, Retail Customer Service, Quality, Accounting, Marketing, And Computer Technology, Etc.

**Program Specific Objective**

- To Impart The Learner On Commerce And Trade With The Use Of Internet And Technology In The Digital World.
- To Ensure That The Learner Gets A Successful Career As A Budding Manager Suited To The Digital Business.
- To Integrate Professional Skills In Their Learning Through Hands-On Experience To Enhance The Scope Of Employment And Entrepreneurship.
- To Equip Students And Keep Them Updated On The Changes And Emerging Trends In E-Commerce.
- To Give Insights And Specific Learning For Building Confidence Towards Venturing Into Startups.
- To Equip With The Technical Skills Of Retail And E.Com.

**B.Com E-Commerce Learning Objective**

- 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 The E.Com 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

**Master's Courses After Graduation**

- MBA In E-Commerce Management
- MbaIn Retail Management.
- MscIn Information Technology & E-Commerce
- MscIn E-Commerce & Web Design
- Pgpm In E-Commerce Management

## **SEMESTER-I**

### **BCR-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

## **BCR-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

## **BCR-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

## **BCR-104: COMPUTER APPLICATION AND MS-OFFICE**

### **Course Objectives**

- To Understand The Skills And Tools To Address Major Business Questions That Can Be Answered With An Analytical Approach.
- To Solve Spreadsheet Modeling Of Managerial Decision Problems Involving Optimization, Simulation, Decision Analysis, And Forecasting.
- To Effectively Communicate Quantitative Information For Financial And Accounting Data

**Unit I:** Working On Ms Word, Macros, Reviews And Commenting, Mail Merge, Header, And Footer, References In Ms Word, Translation In Ms Word.

**Unit II:** Working With Ms PowerPoint, Inserting the Word And Excel Tools In Powerpoint, Slide Master, Insertion Of Different Objects In Slides, Animation In Powerpoint.

**Unit III:** Basics Of Ms Excel, Manipulating Rows And Columns, Worksheet Analysis, Working With Data, Sorting, Multiple Sorting, And Filtering.

**Unit IV:** Arithmetic Functions, Go To, Naming Individual Or Range Cells, Deleting And Amending Named Ranges, Conditional Functions, Text Functions, Logical Functions, Date Functions.

**Unit V:** Different Kinds of Graphs, Column, Pie, Bar, Area, Scatter, Data Validation: Drop-Down Lists, Error Alerts, Conditional Formatting.

### **Course Outcomes:**

- Work effectively with a range of current, standard, Office Productivity software applications.
- Evaluate, select and use office productivity software appropriate to a given situation.
- Apply basic adult learning and assessment principles in the design, development, and presentation of material produced by office productivity applications.
- Demonstrate employability skills and a commitment to professionalism

### **Suggested Readings:**

- "Microsoft Office 365: The Essentials" by Chris Kelly: This book is designed for beginners and covers the essential features of Microsoft Office 365, including Word, Excel, PowerPoint, and Outlook.
- "Microsoft Office 2013: The Complete Guide" by John R. Nicholson: This comprehensive guide covers all aspects of Microsoft Office 2013, including Word, Excel, PowerPoint, Outlook, and Access.

## **BCR-105: BUSINESS ORGANISATION & OFFICE MANAGEMENT**

### **Course Objectives-**

- To Understand The Meaning Of Business And Profession.
- To Differentiate Between Business And Profession Or Job.
- To Explore The Areas Of Both Internal And External Social Responsibilities Of A Business.

**Unit I:** Nature And Scope Of Business, Objectives And Social Responsibilities Of Business, Forms Of Business Organizations, Partnership Firms, Joint-Stock Companies, Co-Operative Societies, Public Enterprises.

**Unit-II:** Location Of Business –Localization Of Industries-Size Of Firms- Sources Of Finance – Shares, Debentures, Public Deposits, Bank Credit, And Trade Credit – Merits And Demerits.

**Unit-III:** Office Functions And Significance, Office Management, Office Accommodation, Office Layout, Filing, Indexing.

**Unit-IV:** Office Furniture, Data Processing System, Servers, Data Networking, Layout For Retail Shops & Retail Store, Edp –Uses And Limitations.

**Unit V:** Stock Exchanges, Securities, And Exchange Board Of India, Business Combinations, Trade Association - Chamber Of Commerce

### **Course Outcomes:**

- Understand the concepts related to Business.
- Demonstrate the roles, skills and functions of management.
- Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
- Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

### **Suggested Readings:**

- Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
- Ramaswamy, I. (2011). Principles of Business Management, (8th ed.), Himalaya Publishing House, New Delhi.



## **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, TMH

## **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**

### **BCR-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

## **BCR-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.

## **BCR-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

## **BCR-204: INTRODUCTION TO COMPUTER APPLICATIONS**

### **Course Objectives**

- To understand the basics of computer and its application.
- To work upon the office tools of Excel
- To have the skills of presentation tools

**Unit I** Basics of Information Technology: Computer Systems: characteristics of a computer, components of a computer system – CPU, memory, storage devices and I/O devices, Memory: primary (RAM and ROM) and secondary memory, Storage devices: hard disk, CD ROM, DVD, pen/flash drive, memory stick ,I/O devices: keyboard, mouse, monitor, printer, scanner, web camera , Types of software: system software (operating system, device drivers), application software including mobile applications.

**Unit II** Computer networking: Type of networks: PAN, LAN, MAN, WAN, wired/wireless communication, Wi-Fi, Bluetooth, cloud computers (Private/public) ,Multimedia: images, audio, video, animation.

**Unit III** Cyber-safety, safely browsing the web and using social networks: identity protection, proper usage of passwords, privacy, confidentiality of information, cyber stalking, reporting cybercrimes, safely accessing websites: viruses and malware, adware.

**Unit IV** Office tools Presentation tool Spreadsheets Working with a spreadsheet Use simple statistical functions: SUM (), AVERAGE (), MAX (), MIN (), IF () (without compound statements).

**Unit V** Edit and format text: text style (B, I, U), font type, font size, text colour, alignment of text. Format paragraphs with line and/or paragraph spacing. Insert pictures, change the page setting, add bullets and numbering, borders and shading, and insert tables – insert/delete rows and columns, merge and split cells

### **Course Outcomes:**

- Ability to familiarise with basics of computers.
- Ability to navigate the file system.
- Ability to create and edit documents, spread sheets, and presentations.
- Ability to perform basic data manipulation using spread sheets and use Indian languages in documents.

### **Suggested Readings**

- Goel, Computer Fundamentals, Pearson Education, 2010.
- P. Aksoy, L. DeNardis, Introduction to Information Technology, Cengage Learning, 2006 3
- P. K.Sinha, P. Sinha, Fundamentals of Computers, BPB Publishers, 2007.

## **BCR-205: DATABASE MANAGEMENT SYSTEM AND SQL**

### **Course Objectives**

- Develop An Understanding of Database System Architecture, Components, And Services.
- To Enable the Students to Compare Basic Database Design Approaches
- Understand Database Memory and Storage Management.

**Unit I:** Introduction To Database Management System, Purpose Of Database System, Entity, Relationship Model (E-R Model), Introduction To Relational Databases

**Unit II:** Database Design, Functional Dependencies, Normal Forms– First, Second, Third, Boyce/Codd Normal Form, Model, Keys, Relational Algebra, Relational Calculus.

**Unit III:** Introduction ToSql, Sql Fundamentals, Ddl, Dml, Data Types, Data Constraints, Commands– Create Table, Insert Into, Select, Update, Alter, Delete, Where Clause, Select Distinct, Operators.

**Unit IV:**Sql Commands, Different Sql Joins, Built-In Functions, String Functions, Date And Time Functions, Mathematics And Statistics Functions, Order By Keyword, Group By Statement, Having Clause, Triggers, Embedded Sql, Dynamic Sql, Distributed Databases, And Client/Server Databases.

**Unit V:** Transactions InSql, Transaction Concepts, Transaction Recovery, Acid Properties, Concurrency, Locking, Deadlock- Serializability, Recovery Isolation Levels.

### **Course Outcomes:**

- Work effectively with a range of current, standard, Office Productivity software applications.
- Evaluate, select and use office productivity software appropriate to a given situation.
- Apply basic adult learning and assessment principles in the design, development, and presentation of material produced by office productivity applications.
- Demonstrate employability skills and a commitment to professionalism.

### **Suggested Readings**

- "Microsoft Office 365: The Essentials" by Chris Kelly: This book is designed for beginners and covers the essential features of Microsoft Office 365, including Word, Excel, PowerPoint, and Outlook.

## **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**

### **BCR-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

## **BCR-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

## **BCR-303: 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.

## **BCR-304: FUNDAMENTAL OF E-COMMERCE**

### **Course Objectives**

- To Analyze E-Commerce Business Models.
- To Understand the Different Frameworks and Architecture in E-Commerce.
- To Evaluate Different Business Models I.E. B2b And B2c.
- To Demonstrate the Ethics and Values Of E-Com.

**Unit I: Network Infrastructure for E-Commerce,** Internet, And Intranet-Based E-Commerce-Issues, Problems, And Prospects, Network Infrastructure, Network Access Equipment, Broadband Telecommunication (Atm, Isdn, Frame Relay). Mobile Commerce: Introduction, Wireless Application Protocol, Wap Technology, Mobile Information Device

**Unit II:** E-Commerce Infrastructure, The Internet, Web, And Mobile Platform, E-Commerce Retailing And Services, Building An E-Commerce Presence, Websites, Mobile Sites, And Apps.

**Unit III:** Internet and Web Designing for E-Commerce, **Foundation Of Risk Management, Compliance Management, Information Security Management, Legal Aspects Of E-Commerce.**

**Unit IV:** Encryption Techniques, Symmetric Encryption: Keys and Data Encryption Standard, Triple Encryption, Secret Key Encryption; Asymmetric Encryption: Public and Private Pair Key Encryption, Digital Signatures, Virtual Private Network.

**Unit V: Electronic Payments,** Overview, The Set Protocol, Payment Gateway, Certificate, Digital Tokens, Smart Card, Credit Card, Magnetic Strip Card, E-Checks, Credit/Debit Card-Based Eps, Online Banking. Edi Application In Business, E-Commerce Law, Forms Of Agreement, Govt. Policies And Agenda.

### **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**

"E - Commerce: Strategy, Technologies and Applications" by David Whiteley.

"E-Commerce 2017, Global Edition" by Carol Guercio Traver and Kenneth C Laudon.

## **BCR-305: INTRODUCTION TO RETAIL MANAGEMENT**

### **Course Objectives**

- To Understand the Retail Business Model.
- To Explain the Various Constituents of Retail Strategy.
- To Choose a Pricing Strategy for Retail Marketing.

**Unit I:** Understanding Basics of Retail Business, Retailing, Retail Verticals, Roles and Responsibilities of Retail Verticals, Organization, Structure of Retail Vertical, Significance of Retail Business in India.

**Unit II:** Retail Sector-Food, Clothing, And Textile, Consumer Durables, Footwear, Jewellery, Books & Gift Items, Fuel.

**Unit III:** Understanding Retail Consumers, Costumers *Versus* Consumers, Buying Behavior, Factors Influencing Retail Customers, Consumers' Decision-Making Process.

**Unit IV:** Understanding Retail Formats and Strategies, Retail Classification System and Retail Formats, Traditional Retail Formats, Mom and Pop Stores, Ideal Retail Format for India, Consequences of Retail in India.

**Unit V:** Retail Market Segmentation and Strategies, Retail Market Segmentation, Types Of Retail Markets, Retail Strategies, Strategies For Effective Retail Marketing, Strategies For Effective Retail Market Penetration, Growth Strategies.

### **Course Outcomes:**

- Understand the Organised retail sector and its operations.
- Understand the various strategies involved with the retail sector.
- Learn how to deal with customers and understand their needs to sustain in the market.
- Understanding how to manage retail during crisis.

### **Suggested Readings**

- Concepts and Cases in Retail and Merchandise Management Nancy J. Rabolt, Judy K. Miler, 1997.
- International Retailing Theory and Research Brenda Sternquist, Gavin Witter, 2011.

## **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**

### **BCR-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.

## **BCR-402: 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

## **BCR-403: 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.Asathapa ; Business Environment
3. PAUL ; Business environment
4. V. Neelamegum ; Business Environment

## **BCR-404: RETAIL MANAGEMENT PERSPECTIVE, LOGISTICS& STORE OPERATIONS**

### **Course Objectives**

- To Apply Management Skills for A Better Result for The Organization.
- To Demonstrate Different Promotional Strategies for A Retail Store.
- To Understand the Functions of Store Operations and Activities of a Store Operator

**Unit 1:** Retail Management, Retail Business Location, Merchandise Management, Retail Business Operation, Retail Space Management.

**Unit 2:** Retail Selling, Retail Pricing & Promotion, Factors Influencing Retail Pricing, Pricing Methods, Retail Marketing.

**Unit 3:** Communication Strategy, Difference Between Internal and External Communication Strategy, In-Store Promotions, Elements of Retail Promotion Mix.

**Unit 4:** Origination of Stores, Store Operations Solutions Major Responsibilities of a Store Manager, Logical Activity Flow of Store Operations, Store Operation Management System.

**Unit 5:** Task Manager, Workforce Manager, Time and Attendance, Store Walk.

### **Course Outcomes:**

- Understand the functions of retail business and various retail formats and retail channels.
- Understand the difference between Retail and Manufacturing Supply Chain.
- Understand, key drivers of retail supply chain and how to select a retail store location.
- Analyse Retail Market and Financial Strategy including product pricing.

### **Suggested Reading**

- An Introduction to Management Science: Quantitative Approaches to Decision Making by David R. Anderson
- Operations Management by William J. Stevenson
- Operations Strategy by Nigel Slack

## **BCR-405: ADVANCE HTML**

### **Course Objectives**

- To Explain the Fundamentals of an E-Commerce Website.
- To Understand the Basic Concept Of HTML.
- To Create Different Web-Pages.
- To Understand the Concept of CSS+HTML.

**Unit-1:** HTML-Introduction, History Of HTML, What You Need to Do To Get Going And Make Your First HTML Page, What Are HTML Tags And Attributes? HTML Tag Vs. Element, HTML Attributes: How-to Differentiate HTML Document Versions

**Unit-2:** HTML-Basic Formatting Tags, HTML Basic Tags, HTML Formatting Tags, HTML Color Coding.

**Unit-3:** HTML-Grouping Using Div Span in This Module, How To Use Html List, Unordered Lists, Ordered Lists, Definition List.

**Unit 4:** HTML-Table,

<Table>,<Th>,<Tr>,<Td>,<Caption>,<Thead>,<Tbody>,<Tfoot>,<Colgroup>,<Col>.

**Unit 5:** Advanced HTML, HTML CSS, Creating Complete Page In Website, Different Commands Of Advance HTML.

### **Course Outcomes:**

- Student will learn, Describe the fundamentals of web development and HTML
- Develop HTML-based website
- Explain lists, hyperlinks, tables and forms
- Demonstrate how to design a webpage with CSS

### **Suggested Reading**

- *HTML & CSS: The Complete Reference, Fifth Edition*
- Get Coding!: Learn HTML, CSS & JavaScript & Build a Website, App & Game – by Young Rewired State

## **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 (Aśrama 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:**

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



## **SEMESTER-V**

### **BCR-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

## **BCR-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-II** 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.

## **BCR-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

## **BCR-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

## **BCR-505: INTERNET & WEB DESIGNING FOR E-COMMERCE**

### **Course Objectives**

- To Apply Computer Science And Commerce Skills To Prepare A Website.
- To Prepare Network Infrastructure For E-Com.
- To Utilize Web Security For Secure Connection Of E-Com Website.

**Unit I** How The Internet And The Web Change Business: Strategy, Structure And Process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet, And The Web Features, Internet Marketing Technologies.

**Unit II** Web Site Implementation. Merchant Systems, System Design And Sizing, Enterprise Integration, Payment Mechanisms, CRM And Help Desks. Personalization And Internationalization.

**Unit III Web Security**, Security Issues On The Web, Importance Of Firewall, Components Of Firewall, Transaction Security, Emerging Client-Server, Security Threats, Network Security, Factors To Consider In Firewall Design, Limitation Of Firewalls.

**Unit IV** Search Engine Interaction, Driving And Analyzing Traffic; Dynamic Pricing Models. Integration With Traditional Media. Logs And Audit, Data Mining Modelling The User. Collaborative Filtering And Affinity Marketing Brand Value, Building Communities, Typical Behavior.

**Unit V** Building An E-Commerce Web Site: A Systematic Approach, The E-Commerce Security Environment, Security Threats In The E-Commerce Environment, Technology Solution, Management Policies, Business Procedures, And Public Laws, Payment System, E-Commerce Payment System, Electronic Billing Presentation, And Payment

### **Course Outcomes:**

- Enhance commerce and e-commerce knowledge.
- Development of e-Commerce skills.
- Competent to work in Virtual environment.
- Expertise on e-Commerce technology and accounting applications.

### **Suggested Readings:**

- "E - Commerce: Strategy, Technologies and Applications" by David Whiteley.
- "E-Commerce 2017, Global Edition" by Carol Guercio Traver and Kenneth C Laudon

### **BCR-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**

### **BCR-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

## **BCR-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.



## **BCR-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

## **BCR-604: STRATEGY AND APPLICATIONS OF E-COMMERCE**

### **Course Objectives**

- To Understand The Opportunities And Challenges That The Internet And Information Technology Bring To Supply Chain Management.
- To Understand And Explore The Role That The Internet And Information Play In The Supply Chain In E-Com Companies.
- To Describe Issues Of Concern In The Design And Development Of E-Commerce.

**Unit 1.** Finance And Funding Strategy For E-Com, Business Plans For E-Com Companies, Funding Internet Ventures, The Recent Hysteria, Maximizing Shareholder Value, Future Trends.

**Unit 2:**E-Commerce Retailing And Services, Online Content And Media, Online Communities, Costs And Benefits Of Online Marketing.

**Unit 3:** Value Capturing, Online Pricing, Auctions, Bay, Priceline, The Online Retail Sector, Analyzing The Viability Of Online Firms, E-Commerce In Action: E-Tailing Business Models, The Service Sector: Offline And Online, Online Financial Services, Online Travel Services, Online Career Services, On-Demand Service Companies.

**Unit 4:**E-Commerce: Supply Chain Management, Importance Of Supply Chain, Supply Chain Components – Srm, Scm, Crm, Internet Characteristics Technologies – Edi, Erp, Dss, New Developments In It Other Technologies – Rfid, Soa, Cpfr, It For Supply Chain Management.

**Unit 5:** Data Retention; Specific Issues: Deep Linking, In-Lining, Brand Misuse, Phishing, Ethical, Social, And Political Issues In E-Commerce, Privacy And Information Rights, Intellectual Property Rights, Governance, Public Safety And Welfare In India, Future Directions: Software Agents, Technology Behind Software Agents, Types Of Software Agents, Characteristics And Properties Of Software Agents, Frame-Work For Software Agent-Based E-Commerce, M-Commerce, M-Commerce Architecture, Areas Of Potential Growth And Future For M-Commerce

### **Course Outcomes:**

- Analyze the impact of E-commerce on business models and strategy.
- Describe the major types of E-commerce.
- Explain the process that should be followed in building an E-commerce presence.
- Identify the key security threats in the E-commerce environment.

### **Suggested Readings**

- David Whitley, —E-Commerce-Strategy, Technologies and Applications, Tata McGraw-Hill, 2nd Edition, 2000.
- Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business, Tata McGraw-Hill, 1st Edition, 2005.
- J. Christopher Westland, Theodore H. K. Clark, —Global Electronic Commerce- Theory and Case Studies, University Press, 1st Edition, 1999.

## **BCR-605: INTRODUCTION TO BLOCK CHAIN**

### **Course Objectives**

- To Allow One To Create A Distributed And Replicated Ledger Of Events.
- To distinguish between public and private Block chain.
- To Understand the Concept of Crypto currencies.

**Unit 1.** Introduction To Block Chain, Pillars Of Block chain, History Of Centralized Services, Trusted The Third Party, How It Is Changing The Landscape Of Digitalization.

**Unit 2:**Blockchain Design Principle, Hashing, Public-Key Cryptosystems, Private Vs Public Blockchain And Use Cases, Hash Puzzles, Introduction To Bitcoin Blockchain

**Unit 3:**Peer To Peer Network - Silicon Valley, What Is A Block, Distributed Consensus, Cryptography, Cryptography, Public V Private Key Cryptography, Implications Of The Cryptography And Decentralization

**Unit 4:**Bitcoin Blockchain And Scripts, Use Cases Of Bitcoin Blockchain Scripting Language In Micropayment, Escrow Etc Downside Of Bitcoin – Mining, Alternative Coins – Ethereum And Smart Contracts, Alternative Coins – Ethereum Continued, Iota, How To Buy Bitcoin/Ethereum, How To Set Up A Wallet, Tokens, And Ico.

**Unit 5:** The Real Need For Mining – Consensus – Byzantine Generals Problem, And Consensus As A Distributed Coordination Problem – Coming To Private Or Permissioned Blockchain – Introduction To Hyperledger, Regulation And Anonymity, Problems With Blockchain, Future Of Blockchain India.

### **Course Outcomes :**

- Explain the fundamental characteristics of blockchain using bitcoin.
- Demonstrate the application of hashing and public key cryptography in protecting the blockchain
- Explain the elements of trust in a Blockchain: validation, verification, and consensus.
- Perform a transaction in bitcoin test nets.

### **Suggested Readings**

- “Mastering Bitcoin” by Andreas Antonopoulos
- “The Internet of Money, Volumes 1 - 3” by Andreas Antonopoulos

### **BCR-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**

### **BCR-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.

## **BCR-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

## **BCR-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.

## **BCR-704: DATA ETHICS**



### **BCR-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**

### **BCR-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.

## **BCR-802: 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.)

## **BCR-803: BUSINESS INTELLIGENCE**

### **BCR-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.