

# **B.COM I KPMG**

## **PRINCIPLES OF MANAGEMENT**

**SUBJECT CODE: BBA001A**

**CREDITS: 3L+1T (4)**

**Objective:** The objective is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organizational objectives.

### **Unit I**

Introduction: Concept, Significance and Nature of Management, Management Process, Management and Administration, Functions and Principles of Management, Levels of Management, Functional areas of Management.

### **Unit II**

Planning and Decision Making: Concept and Nature of planning, Objectives and Components of planning, Nature and Process of planning. Process of Planning, Dimensions / Types of Planning, Tools and Techniques of planning. Decision-Making – Nature, Significance and Process, Techniques of decision making.

### **Unit III**

Organizing: Concept, Importance and Elements of Organization, Process and Principles of organization, Theories of Organization, Organization structure, Organization charts and manuals.

### **Unit IV**

Directing and Communication: Concept, Nature, Scope, Principles and Techniques of direction, Concept and Process of communication, Channel / Media of communication, Barriers to effective communication.

### **Unit V**

Controlling: Concept, Objectives, Process and Principles of control, Various control techniques

### **References:**

1. Koontz & Weirich, *Essentials of Management*, Tata McGraw Hill, 2010.
2. L.M. Prasad, *Principles & Practices of Management*, Sultan Chand, 2010.
3. Stephen Robbins, *Management*, Pearson, 2011.

## **FINANCIAL MANAGEMENT**

**SUBJECT CODE: BBA102A**

**CREDITS: 4L+1T (5)**

**Objective:** To familiarize the students with the principles and practices of financial management.

### **Unit I:**

Introduction: Scope and Objective including basics of Agency Problems, Time Value of Money, Risk Return Trade off in Financial Decision Making.

### **Unit II:**

Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

### **Unit III:**

Financing Decision: Estimation of Components of Cost of Capital, Methods for calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure.

### **Unit IV:**

Leverages: Operating, Financial & Combined Leverages. Dividend Decision: Theories of Relevance and Irrelevance of Dividend Decision for Corporate Valuation – Walter's Model, Gordon's Model, MM Approach, Cash and Stock Dividends, Dividend Policies in Practice.

### **Unit V:**

Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Risk-Return Trade off, Working Capital Estimation, An Overview of Cash Management, Receivables Management, Inventory Management.

## **READINGS:**

### **Text Books:**

1. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill
2. Pandey, I.M. *Financial Management*. Vikas Publications.

**KCAP-1**

**SUBJECT CODE: BBA106A**

**CREDITS: 4L (4)**

**Objective:**

To provide an understanding of: What to record? When to record? How to record? How to present the financial performance?

**Unit I:**

Accounting conventions and their importance, Types of account and concept of debit & credit

Accounting equations, Practical problems

**Unit II:**

Steps in reporting a financial transaction, Vouchers- format and utility, Books of account, Reconciliation statement

**Unit III:**

Recording trail, Preparation of trial balance, Identification and rectification of mistakes

**Unit IV:**

Reserves, Provisions, Prepaid expenses, Discounts

**Unit V:**

Bad debts, Accruals, Return inwards & outwards

# MANAGERIAL ECONOMICS

**SUBJECT CODE: BBA004A**

**CREDITS: 3L+1T (4)**

**Learning Objective:** The purpose of this course is to apply microeconomics concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how the tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in course of teaching.

## **Unit I**

Introduction to Managerial economics, nature, significance, scope of managerial economics, role of economics in business decision making. Macro and Micro economics, Demand & Supply, determinants of demand and supply, movement vs. shift in demand curve, movement along a supply curve vs. shift in supply curve.

## **Unit II**

Demand, Supply and Market Equilibrium; Elasticity of Demand & Supply. Price, Income & cross elasticity & advertising elasticity. Methods to calculate price elasticity.

## **Unit III**

Utility: Cardinal & Ordinal, Law of diminishing marginal utility, law of equi-marginal utility. Theory of Consumer Behaviour, Indifference curve theory, Indifference curves & its properties, Budget Constraints.

## **Unit IV**

Production: Technology of Production; Production with one variable input, Production with two variable input, Returns to Scale. Cost: Measuring Costs, Costs in the Short & long run, Long run vs. Short run cost curves, profit maximization & cost minimization, equilibrium of the firm; Economies of Scale.

## **Unit V**

Theory of Firm & Market Organization: Perfect Competition: Perfectly Competitive markets, Profit Maximization, Marginal revenue, Marginal Cost, Output in the short run & long run. Monopoly: Monopoly Power & its sources, Social Cost of Monopoly Power, Monopsony, Monopsony Power, Monopolistic Competition & Oligopoly: Collusive and Non collusive, Kinked demand curve, price leadership of a firm.

## **Text books:**

1. D.N. Dwivedi, Managerial Economics, Vikas Publications
2. SPS Chauhan, *Micro Economics, An Advanced Treatise*, Prentice Hall of India, 2009.
3. R.G.Lipsey and K.A. Chrystal. (2008). *Principle of Economics*. (11th ed.). Oxford University Press.
4. Deepashree, *Principle of Micro Economics, Ane Books Pvt. Ltd, New Delhi*.

**CORPORATE LAWS**  
**SUBJECT CODE: BCM001A**  
**CREDITS: 4L + 1T (5)**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

**Note** – The Companies Act, 1956 shall be replaced by the New Companies Bill 2012 as and when enacted.

**UNIT I:**

Characteristics of a company; Lifting of corporate veil; Types of companies; Association not for profit; Illegal association; Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts.

**UNIT II:**

**Documents** – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building. Share Capital – Issue, Allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Dividend Provisions and Issue of bonus shares.

**UNIT III:**

Directors, classification of directors, disqualifications, appointment, legal positions, powers and duties, removal of directors; Meetings of Shareholders and board; kinds, convening and conduct of meetings.

**UNIT IV:**

Winding up – concept and modes of winding up.

**UNIT V:**

Emerging Issues In Company Law – One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), LLP, Insider Trading, Rating Agencies, Producer Company, Class Action, Secretarial Audit, CSR.

**Reference Books:**

1. Hicks, Andrew & Goo S H, *Cases and Material on Company Law*, Oxford University Press, UK
2. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.
3. Majumdar, A.K., and G.K. Kapoor, *Company Law and Practice*, Taxmann, New Delhi
4. Kershaw, David, *Company Law in Context*, Oxford University Press, UK
5. Hanningan, Brenda, *Company Law*, Oxford University Press, UK
6. Ramaiya *A Guide to Companies Act*, Wadhwa and Company Nagpur

7. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.

## **Computer Application – I (Fundamental of Computers)**

**SUBJECT CODE: BMC001A**

**CREDITS: 2L (2)**

### **Unit -I**

Introduction: Generation of Computer, Functional components of Computer

Number Systems: Number systems, addition, subtraction, multiplication and division of fixed point numbers.

### **Unit-II**

Devices: Input and Output Devices.

Memory: Primary Memory, Secondary Memory and Cache Memory.

### **Unit -III**

Software: System Software, Application Software.

Operating System as User Interface, System Tools, Control Panel settings and Utility Programs

### **Unit -IV**

Logic Gates, Decoders, Multiplexers, Registers, Bus System, Instruction cycle, Instruction Format, Addressing Modes.

### **Unit -V**

**Office Tools:** Introduction to Word Processor, Electronic Spreadsheet, and Presentation tool

### **Text Books**

1. M. M. Mano, *Computer System Architecture*, 3rd Edition, Prentice Hall of India, 2008.
2. V Rajaraman, *Fundamentals of Computers*, Fifth Edition, PHI, 2010.

### **Reference Books**

3. W. Stallings, *Computer Organization and Architecture-Designing for Performance*, 8th Edition, Pearson Education/PHI, Inc., 2010.
4. J. P. Hayes, *Computer Architecture and Organization*, 3rd Edition, Tata McGraw-Hill, 2012.
5. P.K. Sinha, Priti Sihna, *Computers Fundamental*, 6th Edition BPB Publication, 2011.

## **Computer Application Lab -I**

**SUBJECT CODE: BMC002A**

**CREDITS: 2P (2)**

**Objectives:-** Student will be able to analyze a problem and identify and define the computing requirements to solution. Ability to design, implement and evaluate a computer-based system, process, component or program to meet desired needs.

### **I Document Preparation**

1. Telephone directory.
  - The heading should be 16-point Arial Font in bold •
  - The rest of the document should use 10-point font size
  - Other headings should use 10-point Courier New Font.
  - The footer should show the page number as well as the date last updated.
  
2. The time-table form for your college.
  - The first line should mention the name of the college in 16-point Arial Font and should be bold.
  - The second line should give the course name/teacher's name and the department in 14-point Arial.
  - Leave a gap of 12-points.
  - The rest of the document should use 10-point Times New Roman font.
  - The footer should contain your specifications as the designer and date of creation.
  
3. Create the following one page document.
  - (a) Compose a note inviting friends to a get-together at your house, including a list of things to bring for get together.
  - (b) Design a certificate in landscape orientation with a border around the document.
  
4. Create the following document:

(a) A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.

5 Convert following text to a table, using comma as delimiter. Type the following as shown (do not bold). Color, Style, Item Blue, A980, Van Red, X023, Car Green, YL724, Truck Name, Age, Sex Bob, 23, M Linda, 46, F Tom, 29, M

6 Use mail merge to create labels for invitations to all your clients in the Pacific Northwest to attend a seminar that you're offering in Portland and Oregon. To demonstrate the process, set up a sample filter that selects all records with a ZIP code greater than 95000.

7 Prepare a grocery list having four columns (Serial number, The name of the product, quantity and price) for the month of April, 06.

Font specifications for Title(Grocery List) : 14-point Arial font in bold and italics.

- The headings of the columns should be in 12-point and bold.
- The rest of the document should be in 10-point Times New Roman.
- Leave a gap of 12-points after the title.

8. XYZ Publications plans to release a new book designed as per your syllabus. Design the first page of the book as per the given specifications.

- The title of the book should appear in bold using 20-point Arial font.
- The name of the author and his qualifications should be in the center of the page in 16-point Arial font.
- At the bottom of the document should be the name of the publisher and address in 16-point Times New Roman.
- The details of the offices of the publisher (only location) should appear in the footer.

9 Create the following one page documents.

(a) Design a Garage Sale sign.

(b) Make a sign outlining your rules for your bedroom at home, using a numbered list.

10 Enter the following data into a table given on the next page.

Salesperson	Dolls	Trucks	Puzzles
Amit	1327	1423	1193
Shivi	1421	3863	2934



Om	5214	3247	5467
Ananya	2190	1278	1928
Anupama	1201	2528	1203
Maharshi	4098	3079	2067

Add a column Region (values: S, N, N, S, S, S) between the Salesperson and Dolls columns to the given table Sort your table data by Region and within Region by Salesperson in ascending order:

## II Electronic Spreadsheet

1. Create a student worksheet containing roll numbers, names and total marks. Open a document in Word and insert the excel worksheet using :-

i) Copy/Paste ii)  
Embedding iii)  
Linking

2. The term wise marks for APS class of 20 students are stored in 3 separate sheets named term1, term2 and term3. Create 4<sup>th</sup> worksheet that contains student names and their total and average marks for the entire year. Give proper headings using headers. Make the column headings bold and italic. The 4<sup>th</sup> worksheet should contain college name as the first line. Make it bold, italic and center it.

3. Consider the following employee worksheet:-

Full (First Last)	Name Last	Grade 1/2/3	Basic Salary	HRA	PF	Gross	Net	(VA) Vehicle Allowance

HRA is calculated as follows:

Grade            HRA %(of Basic)

1                    40%

- 2                    35%
- 3                    30%

Gross = Basic + HRA + VA

Net = Gross –PF

PF is 8% for all Grades

VA is 15000, 10000 and 7000 for Grades 1, 2 and 3.

- i) Find max, min and average salary of employees in respective Grade
  - ii) Count no. of people where VA>HRA
  - iii) Find out most frequently occurring grade.
  - iv) Extract records where employee name starts with “A” has HRA>10000
  - v) Print Grade wise report of all employees with subtotals of net salary and also grand totals. Use subtotal command.
  - vi) Extract records where Grade is 1 or 2 and salary is between 10000 and 20000 both inclusive.
4. In a meeting of a marketing department of an organization it has been decided that price of selling an item is fixed at Rs40. It was resolved to increase the sell of more of more items and getting the profit of Rs40,000/. Use Goal Seek to find out how many items you will have to sell to meet your profit figure.
5. To study the variation in volume with pressure for a sample of an air at constant temperature by plotting a graph for P – V and P-I/V. Sample observations are :-

Pressure(P)	Volume (V)	I/V	PV	P/V
75	20			
78.9	19			
83.3	18			
88.2	17			

- 6. Plot the Bar Chart for OHM’s Law. Analyze the chart by changing it to line graph.
- 7. Plot the pie-chart for composition of air.

8. Plot the chart for marks obtained by the students (out of 5) vs. frequency (total number of students in class is 50).
9. Create the following worksheet(s) containing an year wise sale figure of five salesmen in Rs.

Salesman	2002	2003	2004	2005
MOHAN	10000	12000	20000	50000
MITRA	15000	18000	50000	60000
SHIKHA	20000	22000	70000	70000
ROHIT	30000	30000	100000	80000
MANGLA	40000	45000	125000	90000

Apply the following Mathematical & Statistical functions:

- i) Calculate the commission for each salesman under the condition :-
  - a) If total sales is greater than Rs. 3,00,000/-, then commission is 10% of total sale made by the salesman.
  - b) Otherwise, 4% of total sale.
- ii) Calculate the maximum sale made by each salesman.
- iii) Calculate the maximum sale made in each year.
- iv) Calculate the minimum sale made by each salesman. v) Calculate the minimum sale made in each year. vi) Calculate the average sales made by each salesman. vii) Calculate the total sale made by each salesman. viii) Count the no. of sales persons. ix) Calculate the cube of sales made by Mohan in the year 2002. x) Find the difference in sales by salesman Mitra between the year 2002 and 2003. Find the absolute value of difference.
- x) Also calculate the Mode, Stddev, Variance, Median for the sale made by each salesman. xi) Calculate the year wise Correlation coefficient between the sales man Mohan and Mitra year wise.

10. The following table gives an year wise sale figure of five salesmen in Rs.

Salesman	2000	2001	2002	2003
S1	10000	12000	20000	50000
S2	15000	18000	50000	60000
S3	20000	22000	70000	70000
S4	30000	30000	100000	80000
S5	40000	45000	125000	90000

Calculate total sale year wise.

xii) Calculate the net sales made by each salesman xiv)  
Calculate the commission for each salesman under the  
condition :-

- c) If total sales is greater than Rs. 4,00,000/-, then commission is 5% of total sale made by the salesman.
- d) Otherwise, 2% of total sale.

xv) Calculate the maximum sale made by each salesman. xvi)  
Calculate the maximum sale made in each year. xvii) Draw a bar graph  
representing the sale made by each salesman. xviii) Draw a pie graph  
representing the sale made by salesmen in year 2001.

11. Consider the following worksheet for APS 1<sup>st</sup> year students:-

S.No.	Name	PH	CH	BY	MT	CS	Total Marks	%	Grade
1									
2									

Grade is calculated as follows:-

If %  $\geq 90$                       Grade A

If %  $\geq 80$  &  $< 90$           Grade B

If %  $\geq 70$  &  $< 80$  Grade C

If %  $\geq 60$  &  $< 70$  Grade D

Otherwise students will be declared fail.

- i) Calculate Grade using if function
- ii) Sort the data according to total marks
- iii) Apply filter to display the marks of the students having more than 65% marks.
- iv) Draw a pie chart showing % marks scored in each subject by the topper of the class.
- v) Draw the doughnut chart of the data as in (iv)
- vi) Enter the S.No. of a student and find out the Grade of the student using VLOOKUP.
- vii) Extract all records where name
  - a) Begins with "A"
  - b) Contains "A"
  - c) Ends with "A"

12. Enter the data as given below using spread sheet:

	A	B	C	D	E
1	Subjects	Marks			
2	Physics	76			
3	Maths	94			
4	Biology	88			
5	Chemistry	91			
6	English	----			
7					
8	Percentage	=	80%		
9					

Use Goal Seek to find out the marks in English subject to get total percentage of marks which is set to 80%.

### III Practical List for Presentation tool

1. Create five Power point slides. Each slide should support different format. In these slides explain areas of applications of IT. Make slide transition time as 10 seconds.
2. Create five Power Point slides to give advantages/disadvantages of computer, application of computers and logical structure of computer.
3. Create five Power Point slides detailing the process of internal assessment. It should be a self running demo.
4. Create five Power Point slides, one having table, one having clip-art and others giving in brief the details of the two above slides. Create a self- running demo of the slides.
5. Create a Power Point presentation to teach that area of a square is  $a^2$  where  $a$  is the size of side of the square. Explain this feature with suitable diagram. Also explain that when a given square is divided into two equal parts, how do you calculate its area(area of part), with a suitable example.
6. Create a Power Point presentation to explain the key feature of BSc program with proper coloring and formatting of the slides(at least 8 slides). Your slides should contain figures, graphs. During slide show, slides should run automatically after specified time (a suitable time).

**ENVIRONMENTAL STUDIES**  
**SUBJECT CODE: BMC051A**  
**CREDITS: 3L(3)**

**Objectives:**

Environmental studies deals with every issue that affects an organism. It is essentially a multidisciplinary approach that brings about an appreciation of our natural world and human impacts on its integrity. It is an applied science as it seeks practical answers to making human civilization sustainable on the earth's finite resources. Its components include biology, geology, chemistry, physics, engineering, sociology, health, anthropology, economics, statistics, computers and philosophy. As we look around at the area in which we live, we see that our surroundings were originally a natural landscape such as a forest, a river, a mountain, a desert, or a combination of these elements. Most of us live in landscapes that have been heavily modified by human beings, in villages, towns or cities. But even those of us who live in cities get our food supply from surrounding villages and these in turn are dependent on natural landscapes such as forests, grasslands, rivers, seashores, for resources such as water for agriculture, fuel wood, fodder, and fish.

The basis objective of this course is to provide basic understanding to the students with the nature and the environment.

**UNIT I**

The **Multidisciplinary** nature of environmental studies Definition; Scope and importance, Need for public awareness.

**UNIT II**

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

a) Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources. - Equitable use of resources for sustainable lifestyles.

**UNIT III**

Concept of an ecosystem.

- Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem:

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

## UNIT IV

Biodiversity and its Conservation

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

## UNIT V

Environmental Pollution:

Definition, Causes, effects and control measures of: -

- a. Air pollution
- b. Water pollution
- c. Soil pollution
- d. Marine pollution
- e. Noise pollution
- f. Thermal pollution
- g. Nuclear hazards

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

**UNIT-VI: Social Issues and the Environment**

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.



- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act. - Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

**UNIT-7: Human Population and the Environment**

- Population growth, variation among nations. Population explosion-Family welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies.

**UNIT-8: Field Work (Practical).**

- Visit to a local area to document environmental assets-river/forest/grassland/ hill/mountain.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

**Reference Books:**

1. Agarwal K.C. 2001 Environmental Biology, Nidi publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Map in Publishing Pvt. Ltd. Ahemdabad-380013, India, E-mail: Mapincenet, net.
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.480p.
4. Clark R.S., Marine pollution, Clanderson Press Oxford.
5. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T. 2001, Environmental & Encyclopedia, Jaico Publ. House, Mumbai, 1196p
6. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env. Institute. Oxford Univ. Press, 473p
9. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay .
10. Heywood, V.H & Watson, R. T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press1140p
11. Jadhav, H & Bhosale, V.M.1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p
12. Mckinney, M.L. & Schoeb, R.M. 1996. Environmental Science systems & solutions, Web enhanced edition 639p.
13. Mhaskar A.K. Matter Hazardous. Techno-Science Publications.
14. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co.
15. Odium, E.P. 1971. Fundamentals of Ecology, W.B.Saunders Co. USA. 574p
16. Rao M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford & IBH Publ .Co. Pvt. Ltd. 345p.
17. Sharma B.K., 2001. Environmental Chemistry Goel Publ. House, Meerut.
18. Townsend C.,Harper J, and Micheal Begon, Essentials of Ecology, Blackwell Science
19. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and standards, Vol I an II, Enviro Media
20. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications
21. Wagner K.D., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

# **B.COM II KPMG**

## **INDUSTRIAL RELATIONS AND LABOUR LAWS**

**SUBJECT CODE: BBA193A**

**CREDITS: 3L+1T (4)**

### **Objectives:**

To provide basic knowledge in industrial relations and labour laws and to enable the students understand the various provisions of Trade Union.

### **UNIT I**

Industrial Relations: Definition, Importance & Scope. Trade Union-Growth, Objective, Function & Role in globalize Content. Governmental Measures – Ministry for labor, Commissioner of labor, Deputy Commissioner & labor Offices.

### **UNIT II**

Industrial Disputes: Nature and causes of Industrial Dispute, Types of conflict Resolution – Statutory & Non Statutory Collective Bargaining – Meaning, Characteristics, Need, Importance, Process, Pre-requisites.

### **UNIT III**

Workers Participation in Management: Concept & Pre-requisites. Forms & Levels of Participation. Benefit of workers participation in management. Role of workers participation in Labor welfare & Industrial hygiene Causes of Industrial Dispute

### **UNIT IV**

The Industrial Disputes Act, 1946: Definitions, Authorities under the Act , Power & Duties of Authorities. Strike & lockout, Lay-off and retrenchment.

### **UNIT V**

The Factories Act, 1948: Provisions regarding Safety, regarding Health, Welfare, Leave with Wages and Working hours of adults.

### **Recommended Books:**

1. AkhileshwarPathak, *Legal Aspects of Business*, Tata McGraw-Hill, 2007
2. P. Saravanavel& S. Sumathi, *Business Law for Management*, Himalaya Publishing house, 2004.
3. P. Kasliwal, *Intellectual Property Rights*, CBC, First Edition, 2009.

4. Dr. Avtar Singh & Dr. Harpreet Kaur, *Introduction to Labour & Industrial Law*, Lexis Nexis Publication, 2013

**KCAP- II**

**SUBJECT CODE: BBA102A**

**CREDITS: 4L (4)**

**Module 4**

Final accounts of sole proprietor  
Trading, profit & loss account  
Receipt & payment account  
Balance sheet  
Rectification of mistakes

**Module 5**

Issue of shares  
Issue of shares at premium  
Issue of shares at discount  
Right issue  
Bonus issue  
Buy Back, redemption and forfeiture

**Module 6**

Fixed assets  
What is fixed asset?  
Concept of capitalization  
Depreciation: Why and Methods of depreciation  
Repair & maintenance  
Addition to fixed asset  
Profit/Loss on disposal of assets  
Concept of block of assets  
Basic ratio analysis

**Module 7**

Revenue recognition  
Sale of goods  
Bundled contract  
Linked transaction  
Warranty obligation  
Goods sold subject to various conditions  
Rendering of services  
Interest, dividends & royalty

**CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY**  
**SUBJECT CODE: BCM0024**  
**CREDITS: 4L+1T (5)**

**Objectives:**

To improve ethical reasoning by correlating moral concepts to business practices and clarification of the values that determine managerial behaviour and to understand Indian Ethos & Values, practices of Indian industry and business.

**UNIT I**

Overview Of Corporate Governance:- Meaning, Theories of Corporate Governance, models of corporate governance, recent development in corporate governance, corporate governance in India – corporate governance reforms, corporate governance standards and practices in Indian industries. Benefits Of Good Corporate Governance, Concept of Corporate Excellence; Business Ethics; Ethical Governance, Code of Ethics; Insider Trading, Rating Agencies, Green Governance/ E-governance.

**Major Codes & Standards on Corporate Governance** – Sir Adrian Cadbury Committee (UK), 1992, OECD Principles of Corporate Governance, 1999, and Sarbanes-Oxley (SOX) Act, 2002 (USA)

**UNIT – II**

Corporate Board:- Attributes, Duties, Responsibilities, Liabilities. Shaping Directorial Competence and Board Effectiveness. Financial Institutions and Nominee Directors. Corporate Board Committees.

**Corporate Governance Framework in India** – Corporate Boards and its powers, Responsibilities, Disqualifications; Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings

**UNIT - III**

Major Corporate Governance Failures –Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures.

Corporate Disclosure and Investor Protection. Corporate Restructuring and Revival of Sick Units. Corporate Reputation, Corporate Legitimacy and Corporate Crime. The Legal and Regulatory Setting: Company Law. SEBI Regulations. FEMA. Banking and Capital Market Regulation. Sick Industry Company Act. Takeover Codes. Globalization and Corporate Governance. Emerging Trends in Corporate Governance.

#### **UNIT - IV**

Corporate Social Responsibility (CSR) –Meaning, Corporate Philanthropy, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000. Current CSR Practices of the Firms in India and Abroad.

#### **UNIT - V**

Business Ethics: - Nature, scope and purpose of ethics; Relevance of values; Importance of Ethics & moral standards; Ethics & Moral Decision Making, Corporate Social Responsibility.

**Whistle-Blowing and Corporate Governance** – The Concept of Whistle-Blowing; Types of Whistle-Blowers; Whistle-Blower Policy; the Whistle-Blower Legislation across Countries.

#### **References:**

1. U.C Mathur, *Corporate Governance and business ethics*, MacMillan India Limited, 2009
2. C.V Baxi, *Corporate Governance*, Excel Books, 2009
3. Mehta, Dayal, Sharma, *Business Ethics and Ethos*, Ramesh Book Depot, 2008
4. David J. Fritzsche, *Business Ethics: A Global & Management Perspective*, Tata McGraw-Hill, 2008.
5. Ramaswamy Namakumari, *Strategic Planning of Corporate Strategy*, MacMillan India Limited, 2000.
6. Velasquez, *Business Ethics*, Prentice Hall of India, 2009.
7. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
8. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.

### **COMPUTER APPLICATION**

**SUBJECT CODE: BMC003A**

**CREDITS: 2L (2)**

#### **Unit-I**

Formulas and Calculations, Definition and Explanation of Formulas and Calculations, Mathematical operators, Creating a Formula, The Role of Functions, Creating Functions, References, Using Labels, Using Names, Name Manager, Absolute, Relative and Mixed Cell References.

## **Unit-II**

Excel Forms, Adding the Form Button to the Quick Access Toolbar, Using Data Forms, Entering Data Using a Data Form, Tables ,Creating a Table, Inserting Rows and Columns into a Table, Adding Up Values, Entering Data into a Table, Sorting Data into a Table, Using Filters to Sort Tables, Using Table Border to Expand a Table, Totaling and Tallying Data, Data Validation, Finding Invalid Entries, Auditing, Trace Precedents and Dependents, Checking Formulas For Errors, Using the Watch Window

## **Unit-III**

Sharing Worksheets and Workbooks, Using Online Collaboration, Protecting a Workbook, Change Versions of a Workbook, Set Up a Shared Version of a Workbook, Merging Versions of the Same Workbook, Adding, Editing, and Deleting Comments, Creating and Sharing Workbook Templates, Creating a Template

## **Unit-IV**

Tables, sorting Data, Filtering Data, Using WHAT –IF Analysis, Table related functions, Pivot Tables

## **Unit-V**

Customizing the Excel User Interface: Using Custom Number Formats Using Data Validation : Creating and Using Worksheet Outlines,; Linking and Consolidating Worksheets ,; Excel and the Internet , Sharing Data with Other Office Applications : Using Excel in a Workgroup .

## **Reference Book**

- Excel 2010 Bible, Wiley's Publication.
- Microsoft Office Excel 2007 Inside Out Microsoft Press Publication

## **HUMAN RESOURCE MANAGEMENT**

**SUBJECT CODE: BBA191A**

**CREDITS: 3L+1T (4)**

### **Objectives:**

The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management.

### **Course Contents:**

#### **Unit I:**

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage, balanced scorecard

**Unit II:**

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, advantages & disadvantages of internal & external recruitment, selection process, orientation process, international staffing- geocentric, ethnocentric, polycentric approaches

**Unit III:**

Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages, career planning.

**Unit IV:**

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

**Unit V:**

Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline-concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining . Contemporary issues: Quality circles, Labour and International Labour Organization (ILO), World Trade Organization (WTO). Reports of the National Labour Commissions.

**Text Books:**

1. De Cenzo, D.A. &Robbins ,S.P. (2006). *Fundamentals of Human Resource Management* (10th ed.). New York: John Wiley & Sons
2. Dessler, G. (2008). *Human Resource Management* (9th ed.). New Delhi: Pearson.

**References:**

1. Monappa&Saiyaddin. (2000). *Personnel Management*. New Delhi: Tata McGraw Hill
2. Rao, V.S.P (2007). *Human Resource Management- Text and Cases* (2nd ed.). New Delhi: Excel Books.

**MACRO ECONOMICS AND GLOBAL ENVIRONMENT****SUBJECT CODE: BBA008A****CREDITS: 3L+1T (4)****Objectives:**

This course deals with the principles of macroeconomics. The coverage includes determination of and linkages between major economic variables; the level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the Impact of monetary and fiscal policies on the aggregate behaviour of individuals.

**Unit I:**

Measurement of Macro Economic Variables: National Income Accounts, Gross Domestic Product, National Income, Personal and personal disposable income, some national Income accounting identities.

**Unit II:**

Money, Interest and Income: The Goods market and the IS curve, The Asset market and the LM curve, Equilibrium in the Goods and the Asset market, Adjustment towards equilibrium. Monetary and Fiscal Policy: Monetary Policy, Fiscal Policy and crowding out, The composition of output and policy mix, policy mix in action.

**Unit III:**

International Linkages: Balance of payments and Exchange rates, trade in goods, market equilibrium and the balance of trade, Capital mobility, Mundell-Fleming model: perfect capital mobility under fixed exchange rates, perfect capital mobility and flexible exchange rates, Adjustment under fixed exchange rates; Exchange rate changes and trade adjustment; Monetary approach to balance of payment; Flexible exchange rate, money and price; Interest differentials and exchange rate expectations, exchange rate fluctuation and interdependence.

**Unit IV:**

Output, Inflation & Unemployment: Inflation, expected inflation and Unemployment, the Philips curve, Okun's Law, the effect of money growth, disinflation.

**Unit V:**

Global Orientation of Indian Economy: Growth and evolution of Indian MNC's, Current crises in US/Europe/Asia and its impact on economic growth of India.

**Text Books:**

1. Froyen, R.P. (2011). *Macroeconomics- Theories and Policies* (8th ed.). Pearson.

**References:**

1. Dornbusch and Fischer (2010). *Macroeconomics* (9th ed.). Tata-Mcgraw Hill.
2. Tendulkar and Bhavani. (2007). *Understanding Reforms*. Oxford.
3. Rakesh, Mohan (2002). *Facets of Indian Economy*. Oxford University Press.
4. Oliver Blanchard. *Macroeconomics* (4th ed.). Pearson

## **ORGANISATION BEHAVIOUR**

**SUBJECT CODE: BBA007A**

**CREDITS: 3L+1T (4)**

**Objectives:**

This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.

**UNIT I: Introduction**

Definition, Need and Importance of Organizational Behavior, Contributing disciplines of OB. Nature and Scope, Organizational Behavior Models.

**UNIT II: Individual Behaviour**

Personality – Type A and B, Big five personality types, Factors influencing personality.

Values and Attitudes– Concept and types of values: Terminal value and instrumental value.

Components of attitude, job related attitudes, measurement of attitude.

Learning – Concept and learning theories and reinforcement.

Perceptions And Emotions – Importance, factors influencing perception, perpetual distortions, emotional intelligence.



### **UNIT III: Motivation and Interpersonal Behaviour**

Motivation – Meaning and importance of motivation, Maslow’s need hierarchy theory, Herzberg’s two factor theory, Theory X Theory Y, Intrinsic and Extrinsic motivation by Ken Thomas, Measurement of motivation using standard questionnaire. Communication and feedback. Transactional Analysis (TA), Johari Window.

### **UNIT IV: Group Behaviour**

Conflict: Sources of conflict, resolution strategies

Leadership: Meaning and concept of leadership, trait theory, transactional, charismatic and transformational leadership.

### **UNIT V: Dynamics of Organisational Behaviour**

Organizational Climate and Culture – Concept, Factors affecting organizational climate and culture and developing organizational culture.

Organizational Change – Importance, Stability vs. Change, Proactive vs Reaction change, Change process, Resistance to change, Managing change.

Stress – Work Stressors, Consequences, Prevention and Management of stress

#### **Text Books:**

1. Robbins, S.P., *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Greenberg, Jerald, and Robert A Baron, *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Luthans, F., *Organisational Behaviour*, McGraw Hill International. New York.

#### **References:**

1. Chhabra, T. N., *Organisational Behaviour*, Sun India Publications.
2. Singh, A.K., and B. P. Singh, *Organizational Behavior*, Excel Books Pvt. Ltd, New Delhi.
3. Hersey, P.K., Blanchard, H. and D. E. Johnson, *Management of Organisational Behaviour: Leading Human Resources*, Pearson Education.
4. Moshal, B.S., *Organisational Behaviour*, Ane Books Pvt. Ltd., New Delhi
5. Sekaran, Uma, *Organisational Behaviour: Text and Cases*, Tata McGraw Hill, New Delhi.

## **PRINCIPLES OF MARKETING MANAGEMENT**

**SUBJECT CODE: BBA161A**

**CREDITS: 4L+1T (5)**

#### **Objectives:**

This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing.

#### **Unit I:**

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Environment scanning – introduction to Marketing Information System; Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix; Strength Weakness Opportunity Threat (SWOT) analysis, Ansoff’s matrix.

#### **Unit II:**

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; VALS 2 segmentation profile, Requirements for Effective Segmentation.

**Unit III:**

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit IV:**

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling.

**Unit V:**

Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers.

**Text Books:**

1. Kotler, P. & Keller, K. L. (2012). *Marketing Management* (14th ed.). Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, E. (2010). *Principles of Marketing - A South Asian Perspective*. (13th ed.). Pearson.

**References:**

1. Ramaswamy, V.S., Namakumari, S. (2009). *Marketing Management: Global Perspective-Indian Context*. (4th ed.). Macmillan Publishers India Limited.
2. Zikmund, W.G., D' Amico, M. (1999). *Marketing*. (6th ed.). Ohio: South-Western College Publishing.
3. Etzel, Michael J, Walker, Bruce J, Stanton William J and Pandit, Ajay (2009). *Marketing* (14th ed.). Tata McGraw Hill.

# **B.COM III KPMG**

## **BANKING LAW AND PRACTICES**

**SUBJECT CODE: BCM281A**

**CREDITS: 4L+1T**

### **Objective:-**

- To acquaint the students with fundamental of banking & banking system in India.
- To familiarize them with the role of Negotiable Instruments, Non nationalized Banks, RBI in Banking development.

### **Unit I**

Bank & banking system in India: Recent Trends in Indian Banking, Challenges before banks in India. Banking Legislation in India – RBI Act 1934, Banking (regulation) Act 1949, Banking Companies (Acquisition undertaking and Transfer) Act 1970.

### **Unit II**

Definition of the term banker and customer – general and special relationship, termination of relationship, pass book, types of accounts and their operations, types of customers ( Practical problems).

### **Unit III**

Negotiable Instruments: Concepts & elements, types – cheque, bills of exchange, promissory notes, foreign instruments.

### **Unit IV**

Crossing, Endorsement and Presentation of Negotiable Instruments, paying and collecting banks (rights, duties, Protection and precautions), Dishonour of cheque, noting and protesting of Negotiable Instruments.

### **Unit V**

Non Nationalized Bank their impact, trends in operations and policy, problems of planning, coordination and control, specific problems of manpower planning incentives, training and development, Reserve Bank credit to development banks emphasis on monetary planning.

Suggested Readings

**D.M. Mithani;** Money, Banking & International Trade ,Himalya Publishing House, Mumbai.

**Trivedi, Choudhary& Kumar;** Indian Bank System; Ramesh Book Depot, Jaipur.

**Varshney P.N.;** Banking Law & Practice,

**COMPUTER THEORY**  
**SUBJECT CODE: BMC004A**  
**CREDITS: 3L**

**Unit-I**

Introduction to MS Project 2010:Understanding Projects,Managing Projects & Project Management software,Taking a first look at project – Starting Project ,Entering information, Changing Views.

**Unit-II**

Creating a new project: Gathering Information,Opening a Project file,Establishing Basic Project Information,Looking at Project Calendars,Entering Tasks,Adding subtasks,saving Projects files,Working with project outline-Adjusting tasks in an outline, Copying task

**Unit-III**

Building Tasks: Establishing Timing for Tasks ,Assigning Task timing ,Using Recurring Tasks ,Establishing Constraints and deadline dates, Manipulating Gantt chart to view timing , Entering Task notes ,Establishing Dependencies among tasks, Viewing Dependencies

**Unit-IV**

Creating Resources & Assigning Costs, Understanding Resources, Creating Resources List, Modifying Resource Information, Using Resources and Tasks,Handling Costs.Understanding Basics of Views, Examine Indicators,Admiring Views ,Calenders, Detail Gantt Chart ,Leveling Gantt, Tracking Gantt, Multiple Baselines, Gantt Resource Allocation, resource Form, Resource Graph, Resource Name Form, Resource Sheet, Resource Usage, Roll up views, Task Details Form, Task Entry ,Task Form

**Unit-V**

Tracking Project progrs,Understanding the principles of tracking ,Usingbaselin, Changing Baseline, Viewing Progress with tracking Gantt Chart View Interpretation, Task Variance Table, Task Cost Table ,ask work Table ,Understanding Tracking Strategies.

**Reference Books:**

Microsoft Office Project 2010 Bible by ElanieMamel ,Wiley Publishing.

**COST ACCOUNTING****SUBJECT CODE: BCM101A****CREDITS: 4L+1T****Objectives:-**

- To understand the basic concepts and processes used to determine product cost.
- To be able to interpret cost accounting statements.

**Unit I**

Cost Accounting: Meaning, Nature, Scope, Objectives, Elements of cost, Concept of different costs, Installation of costing system, Methods & Techniques of costing, Meaning, Scope and limitation of management accounting.

**Unit II**

Distinction between financial accounting, management accounting and cost accounting; role of management accountant in decision-making; Materials control: Concept and techniques, Labour Control: labour turnover, idle time, methods of wages payment & incentive schemes.

**Unit III**

Cost Ascertainment: Single Unit costing, Contract costing, Process costing including inter process profits and joint and by – product, Operating Costing.

**Unit IV**

Budget:- Meaning, Types of budget, Budgetary Control : Meaning, Characteristics, objectives and benefits of budgetary control.

**Unit V**

Zero base budgeting, Budgetary control v/s Standard Costing – Material, Labour and overhead Variances. Break- Even – Point analysis / CVP analysis.

Suggested Readings:

**J.K. Pareek** Cost Accounting, Ramesh Book Depot, Jaipur.

**Agarwal N.K.** Cost Accounting" Asian Books (2010),

**Arora M N**, A Text Book of Cost & Management Accounting, Vikas Publishing House Pvt Ltd., New Delhi

## **E-BUSINESS AND CYBER LAWS**

**SUBJECT CODE: BCM221A**

**CREDITS: 4L+1T**

**Objective:** This paper intends to create an understanding towards e-business and its models. Further, it aims to familiarize the students with the application of cyber laws in e-business.

### **Unit I: Introduction to E-business**

E-business: meaning, importance, Models based on the relationships of transacting parties (B2B, B2C, C2C, and C2B) and transaction types: (Manufacture Model, Advertising Model, Value Chain Model, and Brokerage Model). Electronic fund transfer; Automated Clearing House; Automated Ledger posting; Electronic Money transfer E- Cheques, ATM and Tele-banking.

### **Unit II: Definition and Terminology**

Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security, Cyber Crime. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

### **Unit III: Regulatory Framework**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

### **Unit IV**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences

## **Unit V: Case Laws**

1. **Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008-‘State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669’
2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 ‘Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)’
3. **Electronic Record Sec. 2 (t)**-‘Dharambir v Central Bureau of Investigation 148 (2008) DLT 289’
4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**-‘P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC’; ‘Groff v America Online, Inc., 1998 WL 307001 (1998)’
5. **Penalty for Damage to Computer or Computer System- Section 43**-‘Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)’
6. **Tampering with Computer Source Documents-Section 65**-‘Syed Asifuddin and Ors.vThe State of Andhra Pradesh &Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314’
7. **Punishment for sending offensive messages-Sec. 66A**-‘SMC Pneumatics (India) Pvt. Ltd v JogeshKwatra”, Suit No. 1279/2001’
8. **Punishment for Identity Theft-Section 66C**-‘CBI v ArifAzim Case Judicial Reports (Criminal) 2003 (2) page 272’
9. **Punishment for Cheating by Personating by using Computer Resource-section 66D**-‘National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del’
10. **Punishment for Publishing or Transmitting Obscene Material in Electronic form-section 67**-‘Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576’
11. **Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A**-‘R v Graham Waddon., Southwark [Crown Court, 30/6/1999]’

## **READINGS:**

### **Essential Readings**

1. Efraim Turban, Jae Lee, King, David, and HM Chung, *Electronic Commerce-A managerial Perspective*, Pearson
2. Joseph, P.T., *E-Commerce-An Indian Perspective*, PHI
3. Chaffey, Dave, *E-business and E-commerce Management*, Pearson Education.
4. Painttal, D., *Law of Information Technology*, Taxmann Publications Pvt. Ltd., New Delhi.

### **Suggested Readings:**

1. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for managers*, Pearson Education.
2. Brian, Craig, *Cyber Law: The Law of the Internet and Information Technology*, Pearson Education

3. Taxmann Publications Pvt. Ltd., New Delhi, *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.
4. Sharma J. P, and Sunaina Kanojia, *Cyber Laws*, Ane Books Pvt Ltd, New Delhi.

## **INTERNATIONAL TRADE & FINANCE**

**SUBJECT CODE: BBA012A**

**CREDITS: 4L+1T**

**Learning Objective:** This paper will provide the understanding of various aspects of international trade, finance and currency derivatives.

### **Unit I**

International Trade Theories and Introduction to Forex Markets: Absolute advantage, Relative advantage, and H-O theory, Leontief Paradox, Porter's Diamond paradox; Foreign Exchange (Forex) Market, Communication in Forex Markets, Currency Quotes- both in global and domestic market; types of quotations in forex markets, calculation of forward rates using spot rates, calculation of discount/premium on spot rate using spot and forward rates, Spot Rates with and without transaction costs, synthetic quotes.

### **Unit II**

Arbitrage: one point, two point and three point arbitrage; Interest rate Parity (explanation of borrowing and lending criteria, diagrammatic presentation) PPP Principle (both absolute and relative versions), International Fischer Effect. The International Monetary System: Bretton Wood system; Exchange Rate Regimes, Euro Market, International Banking, Concept and Development of Universal banking; Syndicate loan; parallel loan. Euro currency market- Euro loan, Euro deposits, American depository receipt, Global depository receipt, Indian depository receipt. International Trade Financing: Letter of Credit (LoC), buyers credit, sellers credit, pre and post shipment line of credit.

### **Unit III**

Currency Exposure and its Management: Types of Forex Exposures: Transaction, Translation, and Economic Exposure and their management; Country Risk-Analysis and Management. Multinational payments Management: Leading, Lagging, Pooling and Netting.

### **Unit IV**

Financial Derivatives with respect to currency: Forwards and Futures, Interest rate futures and currency futures; Determination of forward and futures prices; Options and related terminology, Calculating the pay-off from options and diagrammatic representation.

### **Unit V**

Pricing of Options- Binomial model and Black-Scholes model; trading strategies involving options; Introduction to Swaps, Interest rate swaps, currency swaps, cross currency swaps; Forward rate agreements (FRA). Interest rate caps, floors, collars.



**Text Books:**

1. Maurice, Levi. *International Finance* (4th ed.). McGraw Hill.
2. Hull, John C. *Options, Futures and Other Derivatives* (7th ed.). Pearson Education

**References:**

1. Apte, PG. *International Finance*. TMH
2. Madura, Jeff. *International Financial Management*. Cengage Learning
3. Shapiro, Alan C. *Multinational Financial Management* (6th ed.). Wiley publication.

**KCAP**  
**SUBJECT CODE: BBA108A**  
**CREDITS: 4L**

**Module 8**

Construction accounting  
Basic understanding  
Journal entries  
Types of contract  
Revenue recognition in construction contract

**Module 9**

Lease accounting  
Types of lease  
Accounting treatments  
Sale & lease back transactions  
Effect of changes in terms of lease

**Module 10**

Property plant & equipment  
Recognition  
Initial measurement  
Subsequent measurement  
Depreciation  
De-recognition

**Module 11**

Impairment of assets  
Impairment testing - When to do ?  
Steps in impairment testing  
Accounting treatment of impairment loss  
Reversal of impairment loss  
A study of impairment policies followed in leading companies

**Module 12**

Borrowing cost  
When to capitalize ?

Commencement, suspension & cessation of borrowing cost.  
Computation of borrowing cost to be capitalized

**Module 13**

Inventory  
Initial measurement  
Subsequent measurement

**Module 15**

Provisions  
Contingencies

**Value Education, Human Rights and Legislative Procedures**  
**SUBJECT CODE: BMC109A**  
**CREDITS: 3L**

**Unit I**

Values and Self Development-Social values and individual attitudes, Work ethics, Value judgments. Importance of cultivation of values, Sense of duty, Devotion, Self reliance, Confidence, Concentration, Truthfulness, Cleanliness, Humanity, National unity, Patriotism, Discipline.

**Unit II**

Personality and Behavior Development- Attitude, Positive thinking, Integrity and discipline, Punctuality, Love and kindness, Avoiding fault finding, Free from anger, Dignity of labor, True friendship, Happiness vs. suffering love for truth, Aware of self destructive habits, Association and cooperation, Doing best, Saving nature.

**Unit III**

Character and Competence- Science vs. God, Holy books vs. blind faith, Self management and good health, Equality, Nonviolence, Role of women, All religions and same message, Mind your mind, Self control, Honesty, Studying effectively.

**Unit IV**

Module 4:Human Rights- Jurisprudence of human rights nature and definition, Universal protection of human rights, Regional protection of human rights, National level protection of human rights, Human rights and vulnerable groups.

**Unit V**

Legislative Procedures- Indian constitution, Philosophy, fundamental rights and duties, Legislature, Executive and Judiciary, Constitution and function of parliament, Composition of council of states and house of people, Speaker, Passing of bills, Vigilance, Lokpal and functionaries.

**Text Books:**

- 1.Chakraborty, S.K., Values and Ethics for Organizations Theory and Practice, Oxford University Press, New Delhi, 2001.
- 2.Kapoor, S.K., Human rights under International Law and Indian Law, Prentice Hall of India, New Delhi, 2002.
- 3.Basu, D.D., Indian Constitution, Oxford University Press, New Delhi, 2002.

**Reference Books:**

- 1.Frankena, W.K., Ethics, Prentice Hall of India, New Delhi, 1990.
- 2.Meron Theodor, Human Rights and International Law Legal Policy Issues, Vol. 1 and 2, Oxford University Press, New Delhi, 2000.

## **B.COM IV SEMESTER**

### **Quantitative Technique SUBJECT CODE: BBA009A Credit: 3L+1T**

#### **Unit I**

Role of quantitative methods and operations research for managerial decision making and support. Definition, Nature and Scope of operation research, Methodology, Role of mathematical models in problem formulation and solving. Operation research in India, Quantitative Technique and Management Decision Making, Operation Research and Computer.

#### **Unit II**

Statistical decision theory; decision making under uncertainty, Decision Under risk, certainty. Decision Tree Analysis, Game theory applications, Pure Strategy Game, Mixed Strategy Game, Saddle point in Game, Oddment method, Rule of Dominance, Sub Game, Average Game, Algebraic method for  $3 \times 3$  metric order.

#### **Unit III**

Assignment problems, Hungarian method for solving assignment problem, Multiple optimal solution problem, Impossible assignment problem, Transportation Problem, Unbalanced & Maximize transportation problem, Degeneracy problem, Necessary Allocation problem, formulation and applications. Linear Programming- Problem formulation in equation form, graphical problems. Simplex technique, Big-M Method, Duality.

#### **Unit IV**

Networking: PERT & CPM, Importance of Networking, Guidelines for construction of network diagram, Float Analysis, Cost Analysis, Queuing theory: Definition and Importance , Single Queue single Server Model, M/M/1 and M/M/n model.

#### **Unit V**

Monte Carlo System Simulation concepts and applications. Definition, Methods of simulation, Advantages of simulation, Limitations of simulation, Random Numbers, Steps in Simulation Process, Case Study, applications. Use of Operation Research software packages.

#### **Reference books:**

1. Operation Research : V K Kapoor
2. Quantitative Techniques: Khandelwal, Gupta, Agarwal and Ahmed
3. Quantitative Techniques: N D Vohra
4. Production and Operation management: S N Chary

## **COMPUTER APPLICATIONS**

**SUBJECT CODE: BMC007A**

**CREDITS: 2L (2)**

### **Unit-I**

Introduction to MS Project 2010: Understanding Projects, Managing Projects & Project Management software, Taking a first look at project – Starting Project , Entering information, Changing Views.

### **Unit-II**

Creating a new project: Gathering Information, Opening a Project file, Establishing Basic Project Information, Looking at Project Calendars, Entering Tasks, Adding subtasks, saving Projects files, Working with project outline- Adjusting tasks in an outline, Copying task

### **Unit-III**

Building Tasks: Establishing Timing for Tasks , Assigning Task timing , Using Recurring Tasks , Establishing Constraints and deadline dates, Manipulating Gantt chart to view timing , Entering Task notes , Establishing Dependencies among tasks, Viewing Dependencies

### **Unit-IV**

Creating Resources & Assigning Costs, Understanding Resources, Creating Resources List, Modifying Resource Information, Using Resources and Tasks, Handling Costs. Understanding Basics of Views, Examine Indicators, Admiring Views , Calendars, Detail Gantt Chart , Leveling Gantt, Tracking Gantt, Multiple Baselines, Gantt Resource Allocation, resource Form, Resource Graph, Resource Name Form, Resource Sheet, Resource Usage, Roll up views, Task Details Form, Task Entry , Task Form

### **Unit-V**

Tracking Project progress, Understanding the principles of tracking , Using baselin, Changing Baseline, Viewing Progress with tracking Gantt Chart View Interpretation, Task Variance Table, Task Cost Table , Task work Table , Understanding Tracking Strategies.

### **Reference Books:**

Microsoft Office Project 2010 Bible by Elanie Mamel , Wiley Publishing.

## **E- ACCOUNTING**

**SUBJECT CODE: BCM103A**

**CREDITS: 4L+1P (5)**

**Objective:** To impart conceptual and practical knowledge of E-Accounting that uses database system resources and also the software to store, maintain and process accounting data for providing various accounting reports.

### **Unit I:**

Meaning, Basics of Computerized accounting, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting. Accounting package - Setting up an accounting entity, Creation of groups and accounts

### **UNIT II**

Designing and creating vouchers Data Entry operations using the vouchers .Processing for reports to prepare ledger accounts, trial balance and balance sheet.

### **Unit III:**

Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.

Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data.

### **Unit IV:**

Decomposing Accounting reports to appreciate information content, Identifying accounting, information and appropriate queries, Forming and executing the SQL , Generating Accounting information for a report

### **Unit V**

Creating data table defining relationships and constraints

Designing Accounting Vouchers

Designing Accounting Reports;

Cash Book

Journal Book

Ledger

Trial Balance

Profit & Loss Account

Balance Sheet

Suggested Readings:-

- FINANCIAL ACCAOUTING : A MANAGERIAL PRESPECTIVE , R NARAYANSWAMY, PHI LEARNING PVT. LTD
- 

## **E-MARKETING**

**SUBJECT CODE: BCM161A**

**CREDITS: 4L+1P (5)**

**Objective:** This course aims at providing the knowledge of concept, tools and techniques of E-marketing.

### **Unit I:**

**Introduction:** Concept, nature and importance of e-marketing; E-marketing versus traditional marketing; Issues, challenges and opportunities for e-marketing; Reasons for growth of e-marketing; Tools and techniques of e-marketing—advantages and disadvantages; e-marketing situations.

### **Unit II:**

**E-Marketing Management:** Segmentation, targeting and positioning; E-marketing mix; E-marketing and customer relationship management – concept and scope; E-customers and their buying process; E-marketing and customer loyalty and satisfaction; Communities and social networks.

### **Unit III:**

**Internet Marketing:** Concept and role of internet marketing; Search engine optimization – functions, type of traffic, keywords and steps in search engine optimization; Internet advertising – types and tracking ROI; Online PR, News and Reputation Management.

### **Unit IV**

**Direct marketing** –scope and growth; E-mail marketing; Social Media Marketing: Concept and tools; Blogging – benefits, types; Video-marketing for business purpose – tools and techniques; Pay per click marketing; Issues and challenges.

### **Unit V:**

**E-payment systems:** Payment gateways; use of Debit and credit cards; Mobile Marketing-Trends and terminologies; Benefits and applications of mobile and smartphone applications; M-commerce.

## **READINGS:**

### **Essential Readings:**

1. Strauss, Judy, and Raymond Frost, *E-Marketing*, Prentice Hall.
2. Hanson, Ward A., *Principles of Internet Marketing*, South Western College Pub., Division of Thomson Learning.

3. Chaffey, D. F., Chadwick, Ellis, Mayer, R. and K. Johnston, *Internet marketing: Strategy, Implementation and Practice*, Prentice Hall.

**Suggested Readings:**

1. Hanson, W.A. and K. Kalyanam, *Internet marketing & e-commerce*, South-Western College Pub.

2. Strauss, J. and R. Frost., *E-marketing*, Pearson Prentice Hall.

3. Fill, Chris, *Marketing Communication: Interactivity, Communities and Content*, Financial Times Prentice Hall.

4. Scott, David Meerman, *New Rules of Marketing and PR*, John Wiley & Sons.

5. Ryan, Damian, and Calvin Jones, *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Koganpage Publishers.

**KCAP PAPER 4**

**SUBJECT CODE: BBA109A**

**CREDITS: 4L (4)**

**Module 14**

- Intangible assets
- When to recognize?
- Measurement
- Intangible assets with finite useful life
- Intangible assets with infinite useful life

**Module 16**

- Foreign currency transactions
- Accounting issues.
- Recognition of exchange differences

**Module 19**

- Presentation of financial statements
- Balance sheet
- Profit and loss account
- Cash flow statement
- Notes to account

**MERCANTILE LAW**

**SUBJECT CODE: BCM003A**



**CREDITS: 4L+1P (5)**

**Objectives:-**

- To gain fundamental knowledge of various business laws and their practical application in commercial situations.
- To have an awareness of ethical issues in business.

Unit I

The Indian Contract Act 1872 Sec 1- 75, Special Types of Contracts: Sections 124 to 238 – Contracts of Indemnity & Guarantee. Contract of Bailment Including Contract of Pledge and Contract of agency.

Unit II

The Consumer Protection Act 1986,. The Negotiable Instrument Act 1881.The Indian Partnership Act 1932, The Sale of Goods Act 1930.

Unit III

Business Ethics: Introduction, Nature, Purpose of ethics & morals for organizational interest; ethics and conflicts of interests.

Unit IV

Ethical and social implications of business policies and decisions, corporate social responsibility, ethical issues in corporate governance.

Unit V

Mode of effecting registration, Remedies for breach of contract, Right of unpaid seller

**Suggested Reading**

**N.D. Kapoor;** Elements of Mercantile Law, S. Chand, New Delhi.

**Nolakha R.L.;** Business Law, Ramesh Book Depot, Jaipur.

**Rao P.M.** “Mercantile Law for CPT Course, PHI Learning. (2011).

**TulsianP.C.** “Mercantile Law for CPT Course”, Tata McGraw Hill Publication.

## **B.COM V KPMG**

### **INTERNATIONAL BUSINESS MANAGEMENT**

**SUBJECT CODE: BBA251A**

**CREDITS: 3L+1T (4)**

#### **Objectives:**

The basis objective of this course is to provide understanding to the students with the global dimensions of management.

#### **UNIT I**

Overview: International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and opportunities; Nature, Meaning and Importance of International competitive advantage, Multidimensional view of Competitiveness- Financial Perspectives- International monetary systems and financial markets, IMF, World Bank, IBRD, IFC, IDA, existing international arrangements; Globalization and foreign investment- Introduction FDI, national FDI policy framework, FPI, Impact of globalization.

#### **UNIT II**

Globalization- Technology and its impact, Enhancing technological capabilities, Technology, generation, Technology transfer, Diffusion, Dissemination and spill over, Rationale for globalization, Liberalization and Unification of World economics, International Business theories, Trade Barriers- Tariff and Non- Tariff Barriers.

#### **UNIT III**

Strategy making and international business- Structure of global organizations, Types of strategies used in strategic planning for achieving global competitive advantage, Meaning, Concept and scope of distinctive competitive advantage, Financial Integration, Cross border merger and acquisitions.

#### **UNIT IV**

Socio cultural Environment- Managing Diversity within and across cultures, Country risk analysis, Macro environmental risk assessment, Need for risk evaluation; Corporate governance, globalization with social responsibility- Introduction, Social responsibility of TNC, Recent development in corporate social responsibility and policy implications.

#### **UNIT V**

Global Human Resource Management- Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management.

#### **Reference Books:**

1. Bhalla, V.K. & Shivaramu, S., "International Business: Environment and Management", Anmol Publication Pvt. Ltd., Seventh Revised Edition, 2003.

2. Rao, P. Subba, "International Business", Himalaya Publishing House, Second Revised Edition, 2002
3. Goldsmith, Arthur A., "Business Government Society", Erwin Book Team.
4. Berry, Brian J L, Conkling, Edgar C & RD Michael, "The Global Economy in Transition", Prentice Hall International Ltd.

**INCOME TAX**  
**SUBJECT CODE: BCM104A**  
**CREDITS: 4L+1T (5)**

**Objective:** The students should be able to demonstrate an understanding of the tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.

**UNIT I:**

**INTRODUCTION:** Introduction & Definitions of Basic Terms, Tax administration & Authorities, Residential status and incidence of tax, computation of taxable income under the salary head and house property head, Computation of taxable income from business or profession. Introduction of Indian Tax Procedure: Direct Tax: Income Tax, Wealth Tax etc. and Indirect Tax: Custom Duty, Excise Duty, Service Tax and VAT. Important definitions under the Income Tax Act. Residential status and incident of Tax. Clubbing of income.

**UNIT II**

**Income from Salary and House Property:** Computation of Income from salary. Computation of Annual Value and taxable income of House Property.

**UNIT III**

**Income from Business or Profession and Capital Gain: Computation of taxable income from Business or Profession: Provisions relating to depreciation, allowable and disallowable expenses. Presumptive income and expenses. Meaning of capital assets & transfer of capital assets, short term and long-term capital gain. Exemption under capital gain.**

**UNIT IV**

**Income From Other Sources, Adjustments of Losses and Deductions u/s 80:Income from other sources.** Set off and Carry Forward of Losses. Deductions from gross total Income u/s 80. Deduction available for individual and HUF.

**UNIT V**

**Assessment of Individual and Hindu Undivided Family :** computation of taxable income of Individual and HUF, adjustment of agricultural income, tax rates, marginal relief & tax liability.

***Books Recommended:***

- 1) Agarwal, Shah, Jain, Managal, Sharma – Income Tax (RBD, Jaipur)
- 2) Gupta, Khatri, Goyal –Income Tax (Kailash Book Depot)
- 3) Patel, Choudhary –Income Tax (Choudhary Prakashan)
- 4) Singhanian, Vinod K. and Monica Singhanian -- Students' Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
- 5) Ahuja Girish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delh)

**FINANCIAL MARKET OPERATIONS**  
**SUBJECT CODE: BCM105A**  
**CREDITS: 4L+1T (5)**

**Objective:**

This course aims at acquainting the students with the working of Financial Markets in India.

**Unit I**

Financial Markets in India: An Overview of financial Markets in India. Indian Money Market: Composition, Structure – acceptance houses, discount houses and call money markets. Recent Trends in Indian Money Market. Introduction of BSE (Bombay Stock Exchange) & NSE (National Stock Exchange) Markets. An overview of financial markets in India. Recent trends in India money markets.

**Unit II**

Capital Market: Security market – (a) New issue market. (b) Secondary market: Functions and role of stock exchange: listing procedure and legal requirements: Public Issue – pricing and marketing: Stock exchanges – National Stock Exchange and over-the-counter exchanges. Meaning, Relationship between Money market and Capital Market

Stock market : Functions and role of stock exchange, Functionaries on stock exchange, listing procedure and legal requirements , Public issue, Brokers, Sub- Brokers, Market Makers, Institutional Investors, Jobbers, portfolio Consultants.

**Unit III**

Securities Contract and Regulations Act: Main provisions. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: Company Law Board: Press: Remedy through courts, FEMA Act 2000.

**Unit IV**

Stock market : Functions and role of stock exchange, Functionaries on stock exchange, listing procedure and legal requirements , Public issue, Brokers, Sub- Brokers, Market Makers, Institutional Investors, Jobbers, portfolio Consultants.

**Unit V**

Financial Services: Merchant banking-functions and roles: SEBI guidelines: Credit rating – concept, functions, and types.

**Suggested Readings:**

1. Chandler M. V. and Goldfeld S. M: Economics of Money and Banking: Harper and Row, New York.
2. Gupta Suraj B: Monetary Economics: S. Chand and Co., New Delhi
3. Gupta Suraj B: Monetary Planning in India: Oxford, Delhi.
4. Bhole I. M.: financial Markets and Instutionals: Tata McGraw Hill, New Delhi.

**ADVERTISING AND BRAND MANAGEMENT**  
**SUBJECT CODE: BCM163A**  
**CREDITS: 4L+1T (5)**

**Objective:** The objective of this course is to familiarize students with the basic concepts, tools and techniques of advertising and brand management.

Lectures: 48

**Unit I**

**Introduction:** Meaning, nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; Setting of advertising budget.

**Message Decisions:** Message appeals, Elements of advertising copy: Print and Television

**Unit II**

**Media Decisions:** Major media types - their merits and demerits; Factors influencing media choice, Media Scheduling.

**Measuring Advertising Effectiveness:** Evaluating communication and sales effects; Pre and Post testing techniques.

**Unit III**

**Advertising Agency:** Role, types and selection of advertising agency.

**Ethical and legal aspects of advertising**

**Unit IV**

**Basics of Branding:** Importance of branding; Basic Branding concepts – Brand personality, brand image, brand identity, brand equity and brand loyalty; Major branding decisions and strategies.

**Unit V**

**Brand Creation and Development:** Identifying and selecting brand name; Building brand personality, image and identity; Brand positioning; Enhancing brand image through sponsorship and event management; Building brands through Internet

**READINGS:**

**SECTION A: ADVERTISING**

**Essential Readings:**

1. Belch and Belch, *Advertising and Promotion*, Tata McGraw Hill Co.
2. Mahajan, J.P., and Ramki, *Advertising and Brand Management*, Ane Books Pvt Ltd, New Delhi.
3. Sharma, Kavita, *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.

**Suggested Readings:**

1. Burnett, Wells, and Moriatty, *Advertising: Principles and Practice*, Pearson Education
2. Kapoor, Neeru, *Advertising and Personal Selling*, Pinnacle, New Delhi
3. Terence A. Shimp, *Advertising and Promotion: An IMC Approach*, South Western, Cengage Learning.

**SECTION B: BRAND MANAGEMENT**

**Essential Readings:**

1. Aaker, David A., *Managing Brand Equity*, The Free Press, New York.

2. Kumar, Ramesh S., *Managing Indian Brands: Marketing Concepts and Strategies*, Vikas Publishing.
3. Sengupta Subroto, *Brand Positioning: Strategies for Competitive Advantage*, Tata McGraw Hill Publishing Company Ltd., New Delhi.

**SALES MANAGEMENT**  
**SUBJECT CODE: BCM162A**  
**CREDITS: 3L+1T (4)**

**Objectives:** To familiarize students with sales and distribution management theories and principles.

**Unit I**

**Introduction to Sales Management:** Nature, Scope and Importance of Sales Management, Background of Sales Management, Role and Competencies of Sales Managers, Sales Strategies, Emerging Trends in Sales management in context to Indian Market.

**Unit II**

**Personal Selling Process,** Importance and challenges, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods.

**Unit III**

**Sales Force Recruitment and Selection Process,** Sales Force Training, Importance and Role of Training Programmes, Motivation and Compensation of Sales Personnel, Sales Territories and Sales Quotas.

**Unit IV**

**Role and Importance of Sales Personnel,** Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management.

**Unit V**

**Channel Integration - VMS, HMS, Channel Management,** and Marketing channel Policies & legal issue. Channel Institutions & control, Wholesaling &- Retailing, Channel Information systems, Managing & Evaluating Channel Performance Case & future trends in sales & distribution Management

**Text Books**

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P 2009) “Sales Management – Decision Strategies and Cases., 5th ed ((Impression), Pearson Education.
2. Sahu, P. (2012), Salesmanship and Sales Management, Vikas Publishing House.

**Reference Books**

1. Donaldson Bill, (2007), Sales Management, Principles, Process and Practice Palgrave, Macmillan.
2. Havaldar.K.K. & Cavale V.M (2007), Sales and Distribution Management. Text & Cases, Tata McGraw Hill Publishing company Ltd. New Delhi.



3. Jobber, David and Lancaster, Geoffery, (2006), Selling and Sales Management, 7th edition, Pearson Education, New Delhi.
4. Tyagi, Kumar, Arun, (2010), Sales Management, Atlantic Publishers.

**KCAP -5 (MODULE 20-22)**  
**SUBJECT CODE: BBA110A**  
**CREDITS: 4L (4)**

**Module 20**

Accounting policies, estimates and errors

Changes in accounting policies

Changes in accounting estimates

Rectification of errors

**Module 21**

Consolidation

Accounting for subsidiary

Accounting for associates

Accounting for joint ventures

Module 22

Differences with IFRS and

IND-AS

**Module 22**

Differences with IFRS and IND-AS

## **B.COM VI KPMG**

### **TAX PLANNING FOR BUSINESS**

**SUBJECT CODE: BCM 106A**

**CREDITS: 4L+1T [5]**

**Learning Objective:** The objective of this course is to acquaint the students with the tax structure for individuals and corporates and also its implications for planning.

#### **Course Contents:**

##### **Unit I**

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

##### **Unit II**

Computation of Income under the head: salary.

##### **Unit III**

Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

##### **Unit IV**

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to Goods and Services Tax (GST) and Direct Tax Code (DTC).

##### **Unit V**

Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

#### **Text Books:**

1. Singhania, V.K. *Student Guide to Income Tax*. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja& Gupta. *Simplified Approach to Corporate Tax*.Flair Publications Pvt. Ltd.( Latest ed.)

#### **References:**

1. Ahuja& Gupta. *Simplified Approach to Income Tax*.Flair Publications Pvt. Ltd.

2. Mahesh Chandra & Shukla, D.C. *Income Tax Law & Practice*. Pragati Publications.
3. Goyal, S.P. *Tax Planning and Management*. Sahitya Bhawan Publications.
4. Singhanian, V.K. *Student Guide to Income Tax*. (University ed.). Taxmann Publications Pvt. Ltd.

**Online Readings/Supporting Material:**

1. Finance Act for the relevant assessment year.
2. CBDT Circulars.
3. Latest Court Judgements for the relevant Assessment year.

**E-FILING OF RETURNS**  
**SUBJECT CODE: BCM 107A**  
**CREDITS: 4L+1T [5]**

**Objective:** The objective of this paper is to provide a basic conceptual and practical knowledge about electronic filing of returns.

**Unit I: Conceptual Framework**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

**Unit II: Income tax and E-filing of ITRs**

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads, basics of computation of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6; Introduction to Income tax Portal; preparation of electronic return (practical workshops).

**Unit III: TDS and E-filing of TDS returns**

Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS returns.

**Unit IV: Service tax and E-filing of Service tax returns**

Introduction to service tax; relevant notifications regarding e-filing of service tax returns; steps for preparing service tax returns; practical workshop on e-filing of service tax returns.

**Unit V:**

VAT and Central Sales Tax: Registration Return Filing, Maintenance of Records, Financial Accounting Packages, Preparations and Online Finalization of accounts on TALLY 9.

**READINGS:****Suggested Readings:**

1. Ahuja, Girish and Ravi Gupta., *Systematic Approach to Income Tax*, Bharat Law House, Delhi.

**Softwares:**

1. Singhania, Vinod K., and KapilSinghania, *TDS Computation and E- filing of TDS Returns*, Taxmann Publications Pvt. Ltd., New Delhi.

2. Singhania, Vinod K., *Tax Computation and E-filing of Income Tax Returns*, Taxmann Publications Pvt. Ltd., New Delhi.

**Business Ethics****SUBJECT CODE: BCM 004A****CREDITS: 4L+1T [5]****Learning Objective**

To make moral distinction and avoid common fallacies that people often fall into when making decisions.

**UNIT 1**

Business ethics; Definition & nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethic.

**UNIT II**

Social Responsibility of Business; Big Business and society Business and ecological / environmental issues in the Indian context.

**UNIT III**

Ethics and organisations, Ethics in human resource management and organisational culture; Ethics in marketing, Ethics in finance.

## UNIT IV

Broader ethical issues in society-- corruption, ecological concerns, discrimination on the basis of gender, caste or race; ethics and information technology, impact of Govt. policies and laws on ethics, resolving ethical dilemmas.

## UNIT V

Management of Ethics - Ethics analysis ; Steps/ considerations in resolving ethical dilemma; Ethics in practice - professional ethics for functional managers; Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; Cost of ethics in Corporate ethics evaluation.

### **Recommended Texts**

- Sekhar, R.C., *Ethical Choices in Business*, Response Books, New Delhi, 1997.
- S.K.Chakraborty, *Managerial Transformation by Values*, Sage Publications, New Delhi, 1993.
- Ananta K. Giri, *Values, Ethics and Business: Challenges for Education and Management*, Rawat Publication, Jaipur.

## **ECONOMIC DEVELOPMENT AND POLICY IN INDIA**

**SUBJECT CODE: BCM 005A**

**CREDITS: 4L+1T [5]**

### **Objective-**

To understand economic scenario of India and learn managerial implications.

### **UNIT I**

**Basic Issues in Economic Development:** Concept and Measures of Development and Underdevelopment; Human Development.

### **UNIT II**

**Basic Features of the Indian Economy at Independence:** Composition of national income and occupational structure, the agrarian scene and industrial structure.

### **UNIT III**

**Policy Regimes:**

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

**UNIT IV****Growth, Development and Structural Change:**

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

**UNIT V****Sectoral Trends and Issues:**

- a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) Industry and Services: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) The Financial Sector: Structure, Performance and Reforms.
- d) Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO.

**References-**

1. Todaro, Michael P. and Stephen C. Smith, Economic Development, eighth edition.
2. Bettelheim, Charles India Independent, Chapters 1, 2 and 3
3. Bhagwati, J. and Desai, P. (1970) India: Planning for industrialization, OUP, Ch 2.
4. Patnaik, Prabhat. "Some Indian Debates on Planning" in T. J. Byres (ed.), The Indian Economy: Major Debates since Independence, OUP. 1998.
5. Dandekar, V. M. "Forty Years After Independence" in Bimal Jalan (ed.), The Indian Economy: Problems and Prospects, Viking, New Delhi, 1992.

**COST AUDIT**  
**SUBJECT CODE: BCM 108A**  
**CREDITS: 4L+1T [5]**

**Objectives:-**

- To provide knowledge about the principles & methods of Cost Audit & Management Audit.
- To make aware about the audit procedure of various public sector companies.

### **Unit 1**

Cost Audit : Nature , Objectives & Scope, cost audit leading to other services, Cost Audit and Financial Audit.

### **Unit 2**

Cost Auditor : Qualification, Appointments & engagement, Rights, Duties and responsibilities – Professional and legal – under companies Act 1956, relationship between statutory financial auditor, cost auditor and internal auditor. Cost Audit Report.

### **Unit 3**

Concept of management audit, nature & Purpose, management audit Programme, specific areas audit involving internal control, purchasing operations, manufacturing operations, selling & distribution of policies, personal policies.

### **Unit 4**

Appraisal of management decisions. Special Audit, problems of banks, performance / efficiency audit of companies.

### **Unit 5**

Audit of Public sector companies by Audit Boards Comprising a spectrum of professional discipline. Requirement of Audit under sec. 227 (4A) of companies Act 1956. The cost Audit Reports : contents of reports as per cost Audit records Rules u/s 233 (b) of companies Act 1956, review of cost audit reports by Government.

### **References-**

1. Choudhary D.; Management Audit & Cost Audit, New Central Book Agency, Calcutta.
2. Ramanathan; Cost & Management Audit, Tata McGraw Hill, New Delhi. Kolkata.
3. Tikhe J.G.; Cost Audit & Management Audit, Bangalore.
4. Cona W.L. ; Management Audit, Prentic Hall.
5. Rose T.G.; Management Audit, Gel & Co. London.



## **BUSINESS COMMUNICATION**

**Subject Code : BBA005A**

**Credit : 3L+1T(4)**

The objective of this course is to develop communication competence in prospective engineers so that they are able to communicate information as well as their thoughts and ideas with clarity and precision. This course will also equip them with the basic skills required for a variety of practical applications of communication such as applying for a job, writing reports and proposals, facing an interview and participating in a group discussion. Further, it will make them aware of the new developments in technical communication that have become part of business organizations today.

**Module 1:** Business communication covering Role of communication in information age; concept and meaning of communication; skills necessary for technical communication; Communications in a technical organization; Barriers to the process of communication. (6 Lectures)

**Module 2:** Style and organization in technical communication covering, Listening, speaking, reading and writing as skills; Objectivity, clarity, precision as defining features of technical communication; Various types of business writing: Letters, reports, notes, memos; Language and format of various types of business letters; Language and style of reports; Report writing strategies; Analysis of a sample report; (8 Lectures)

**Module 3:** Communication and personality development covering, Psychological aspects of communication, cognition as a part of communication; Emotional Intelligence; Politeness and Etiquette in communication; Cultural factors that influence communication; Mannerisms to be avoided in communication; Language and persuasion; Language and conflict resolution; (7 Lectures)

**Module 4:** Applications of Listening and comprehension skills; Reading Skills; Sound Structure of English and intonation patterns; (5 lectures)

**Module 5A:** Oral Presentation and professional speaking covering, Basics of English pronunciation; Elements of effective presentation; Body Language and use of voice during presentation; Connecting with the audience during presentation; Projecting a positive image while speaking; Planning and preparing a model presentation; Organizing the presentation to suit the audience and context; Basics of public speaking; Preparing for a speech; (3 Lectures)

**Module 5B:** Career Oriented Communication covering, Resume and bio-data: Design & style; Applying for a job: Language and format of job application. Job Interviews: purpose and process; How to prepare for interviews; Language and style to be used in interview; Types of interview questions and how to answer them; Group Discussion: structure and dynamics;

Techniques of effective participation in group discussion; Preparing for group discussion; (5 Lectures)

**Module 5C:** Advanced Techniques in Technical Communication covering, Interview through telephone/video-conferencing; Power-point presentation: structure and format; Using e-mail for business communication; Standard e-mail practices; Language in e-mail; Using internet for collecting information; Referencing while using internet materials for project reports; Writing for the media; (2 Lectures)

**Text/Reference books:**

1. Fred Luthans, Organizational Behaviour, McGraw Hill
2. Lesikar and petit, Report writing for Business
3. M. Ashraf Rizvi, Effective Technical Communication, McGraw Hill
4. Wallace and masters, Personal Development for Life and Work, Thomson Learning
5. Hartman Lemay, Presentation Success, Thomson Learning
6. Malcolm Goodale, Professional Presentations
7. Farhathullah, T. M. Communication skills for Technical Students
8. Michael Muckian, John Woods, The Business letters Handbook
9. Herta A. Murphy, Effective Business Communication
10. MLA Handbook for Writers of Research Papers



