

**GURU KASHI UNIVERSITY**



**BACHELOR OF COMMERCE HONs. with Research**

**SESSION: 2023-24**

**DEPARTMENT OF COMMERCE**

## **GRADUATE OUTCOME OF THE PROGRAMME**

This program emphasizes adaptability to changing business environments, technical proficiency, ethical decision-making, problem-solving abilities, collaboration with diverse individuals, innovative thinking, and a commitment to lifelong learning and professional development. It also fosters theoretical and practical research skills.

**PROGRAMME LEARNING OUTCOMES:** After completing the programme, the learner will be able to:

- Enhance the theoretical and application-based knowledge in the banking and financial sector and analytical skills to work with various financial tools, such as regulatory agencies and global markets.
- Creates trained professionals who can handle various financial activities associated with the banking and insurance sectors.
- Demonstrating knowledge of different specializations in accounting, costing, banking, and finance with practical exposure that the students to stand in the organization getting employment.
- Explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting, financial, etc.
- Cultivate entrepreneurial skills and mind-set among the students. Subjects like entrepreneurship, marketing, finance, and advertising help students start and maintain a successful business
- Acquire practical skills to work as a tax consultant, audit assistant, and other financial supporting services and inculcate research skills.

### Programme Structure

<b>Semester-I</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR101</b>	Principles of Management	Core	4	0	0	4
<b>BCR102</b>	Financial Accounting	Core	3	1	0	4
<b>BCR103</b>	Microeconomics	Core	4	0	0	4
<b>BCR104</b>	Environmental Studies	Compulsory Foundation	2	0	0	2
<b>BCR105</b>	Fundamentals of Computer	Skill Based	2	0	0	2
<b>BCR106</b>	Computer Lab	Skill Based	0	0	4	2
<b>BCR199</b>	XXX	MOOC	-	-	-	2
<b>Total</b>			<b>15</b>	<b>1</b>	<b>4</b>	<b>20</b>

<b>Semester-II</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR201</b>	Organizational Behaviour	Core	4	0	0	4
<b>BCR202</b>	Marketing Management	Core	3	0	2	4
<b>BCR203</b>	Human Resource Management	Core	4	0	0	4
<b>BCR204</b>	Corporate Accounting	Core	3	1	0	4
<b>BCR205</b>	Computer Applications in Commerce (Lab)	Skill Based	2	0	2	3
<b>BCR206</b>	Business Communication and Soft Skills	Ability Enhancement	1	0	0	1
<b>Total</b>			<b>17</b>	<b>1</b>	<b>4</b>	<b>20</b>

<b>Semester-III</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR301</b>	Macro-Economics	Core	4	0	0	4
<b>BCR302</b>	Cost Accounting	Core	3	1	0	4
<b>BCR303</b>	Business Mathematics and Statistics	Core	3	1	0	4
<b>BCR304</b>	Seminar on Sustainable Business Practices	Skill Based	0	0	2	1
<b>BCR305</b>	Digital Marketing	Ability Enhancement	1	0	0	1
<b>BCR399</b>	XXX	MOOC	-	-	-	2
<b>Discipline Elective-I (Any one of the following)</b>						
<b>BCR306</b>	Sectoral Aspects of the Indian Economy	Discipline Elective-I	3	0	0	3
<b>BCR307</b>	Economic Policies and Reforms					
<b>Discipline Elective-II (Any one of the following)</b>						
<b>BCR308</b>	Risk Management and Insurance	Discipline Elective-I	3	0	0	3
<b>BCR309</b>	Investment Management					
<b>Open Elective Course</b>						
<b>XXX</b>	XXX	OEC	2	0	0	2
<b>Total</b>			<b>19</b>	<b>2</b>	<b>2</b>	<b>24</b>
<b>Open Elective Courses (For other departments)</b>						
<b>BCR310</b>	Business Research Methods	Open Elective	2	0	0	2
<b>BCR311</b>	Stock Market Operations					
<b>BCR312</b>	Psychology for Managers					

<b>Semester-IV</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR401</b>	Advanced Accounting	Core	3	1	0	4
<b>BCR402</b>	Direct Tax	Core	3	1	0	4
<b>BCR403</b>	Corporate Governance and Social Responsibility	Core	4	0	0	4
<b>BCR404</b>	Business Law	Core	4	0	0	4
<b>Discipline Elective-III (Any one of the following)</b>						
<b>BCR405</b>	Security Analysis and Portfolio Management	Discipline Elective-III	3	0	0	3
<b>BCR406</b>	Financial Markets and Institutions					
<b>Discipline Elective-IV (Any one of the following)</b>						
<b>BCR407</b>	Entrepreneurship and Small Business Management	Discipline Elective-IV	3	0	0	3
<b>BCR408</b>	Business Sustainability and Growth					
<b>Value Added (For Other Discipline Students Also)</b>						
<b>BCR409</b>	Human Value and Moral Development	VAC	2	0	0	2
<b>Total</b>			<b>22</b>	<b>2</b>	<b>0</b>	<b>24</b>

<b>Semester-V</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR501</b>	GST Act	Core	3	1	0	4
<b>BCR502</b>	Quantitative Techniques and Methods	Core	3	1	0	4
<b>BCR503</b>	Management Accounting	Core	3	1	0	4
<b>BCR504</b>	Internship (4 Weeks)	Skill Based	-	-	-	4
<b>BCR599</b>	XXX	MOOC	-	-	-	2
<b>Discipline Elective-V (Any one of the following)</b>						
<b>BCR505</b>	Auditing	Discipline Elective-V	3	0	0	3
<b>BCR506</b>	Financial Reporting Practices					
<b>Discipline Elective-VI (Any one of the following)</b>						
<b>BCR507</b>	Production and Operations Management	Discipline Elective-VI	3	0	0	3
<b>BCR508</b>	Logistics and Supply Chain Management					
<b>Total</b>			<b>15</b>	<b>3</b>	<b>0</b>	<b>24</b>

<b>Semester-VI</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR601</b>	Financial Management	Core	3	1	0	4
<b>BCR602</b>	Corporate Law	Core	4	0	0	4
<b>BCR603</b>	Operation Research	Core	3	1	0	4
<b>BCR604</b>	Project Management	Core	4	0	0	4
<b>BCR605</b>	E-Commerce	Skill Based	1	0	2	2
<b>Discipline Elective-VII (Any one of the following)</b>						
<b>BCR606</b>	Emotional Intelligence in Corporates	Discipline Elective-VII	3	0	0	3
<b>BCR607</b>	Relationship Management					
<b>Discipline Elective-VIII (Any one of the following)</b>						
<b>BCR608</b>	RTI Act	Discipline Elective-VIII	3	0	0	3
<b>BCR609</b>	Factory Act					
<b>Total</b>			<b>21</b>	<b>2</b>	<b>2</b>	<b>24</b>



<b>Semester-VII</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR701</b>	Research Methodology	Research skill	4	0	0	4
<b>BCR702</b>	Research Proposal	Research skill	2	0	4	4
<b>BCR703</b>	Ethics & IPR	Value based	2	0	0	2
<b>BCR704</b>	Proficiency in Teaching	Skill Based	0	0	4	2
<b>BCR705</b>	Computer Lab	Skill Based	0	0	4	2
<b>BCR706</b>	Service Learning	Community driven	0	0	4	2
<b>BCR707</b>	Internship (4 Weeks)	Skill Based	-	-	-	4
<b>BCR799</b>	XXX	MOOC	-	-	-	2
<b>Total</b>			<b>8</b>	<b>0</b>	<b>16</b>	<b>22</b>

<b>Semester-VIII</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>BCR801</b>	Dissertation	Research skill	-	-	-	<b>20</b>
		<b>Total</b>	-	-	-	<b>20</b>
		<b>Grand Total</b>	<b>117</b>	<b>11</b>	<b>28</b>	<b>178</b>

**Note: Students will undergo a summer internship for 4 weeks during summer vacation after the 4<sup>th</sup> semester which will be evaluated in the 5<sup>th</sup> semester.**

**EVALUATION CRITERIA FOR THEORY COURSES**

- A. Continuous Assessment: [25 Marks]
  - CA-1 Surprise Test (Two best out of three) - (10 Marks)
  - CA-2 Assignment(s) (10 Marks)
  - CA-3 Term paper/Quiz/Presentation (05 Marks)
- B. Attendance (5 marks)
- C. Mid Semester Test: [30 Marks]
- D. End-Term Exam: [40 Marks]

10A1C

**SEMESTER-I****Course Title: Principles of Management****Course Code: BCR101**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Evaluate management's basic principles and functions to determine their effectiveness in achieving organizational goals.
2. Differentiate managerial roles and responsibilities, and assess their significance in driving organizational success
3. Apply critical thinking and decision-making skills to solve complex management problems and make informed choices
4. Analyze the impact of organizational structure and culture on management practices, and formulate strategies to leverage them for improved performance.

**Course Content****UNIT I****14 Hours**

Management: Nature, Scope, Levels, Evolution of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management, Historical perspectives of Management.

**UNIT II****13 Hours**

Planning: Process, Nature, Significance, Types of Plans, Steps in the planning process, Strategic Planning, and Operational Planning.

Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO).

**UNIT III****16 Hours**

Organizing: Concept, Nature, Process, Significance, Types, Organisational Structure, Designing jobs and tasks, Committees, Span of Control, Authority and Responsibility, Delegation, Decentralization, and Departmentation.

Direction: Concept, Features, Importance, and Limitations of Direction. Elements of Direction-Supervision, Motivation, Leadership, and Communication

**UNIT IV****17 Hours**

Coordination: Concept, Features, Importance, and Limitations of Coordination. Internal and External Coordination

Controlling: Control process, Types of control, Budgetary control, Quality control. Challenges in Management, Managing Diversity.

**Transaction Mode**

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching

**Suggested Readings**

- *Drucker, P.F. The practice of management. Harper Business.*

- *Koontz, H., & Weihrich, H. Essentials of Management. New Delhi, India, Tata McGraw-Hill Education.*
- *Mintzberg, H. Managing. Berrett-Koehler Publishers.*
- *Reddy, P. N., & Appannaiah, H. R. Principles of Management. Mumbai, India: Himalaya Publishing House.*
- *Robbins, S.P., Coulter, M., & DeCenzo, D.A. Fundamentals of management. Pearson.*
- *Gupta, A. Principles of Management. New Delhi, India: Pearson.*

10A1C

**Course Title: Financial Accounting****Course Code: BCR102**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Evaluate principles and concepts of financial accounting to assess their applicability in various business scenarios.
2. Create accurate financial statements (income statement, balance sheet, statement of cash flows) by applying accounting principles and guidelines.
3. Analyze the accounting cycle of recording financial transactions to identify potential errors, omissions, or improvements in financial reporting.
4. Examine the role of financial accounting in corporate governance and financial reporting, and develop strategies to enhance transparency and accountability in financial practices.

**Course Content****UNIT I****18 Hours**

Financial Accounting: objectives, accounting concepts and principles, Generally Accepted Accounting Principles (GAAP), The accounting equation, and double-entry bookkeeping.

Recording Financial Transactions: The accounting cycle, Journal entries, ledger accounts, Trial balance, adjusting entries, Closing entries, and the post-closing trial balance

**UNIT II****15 Hours**

Financial Statements: The income statement, The balance sheet, The statement of cash flows, and Analysis and interpretation of financial statements.

Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet

**UNIT III****13 Hours**

Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches).

Departmental Accounting: Needs, Advantages, Apportionment of Expenses, Inter-Departmental Transfers, and Provision for Unrealised Profit. Accounting for Consignment.

**UNIT IV****14 Hours**

Accounting for Joint Venture. Accounting for Dissolution of Partnership Firm; Insolvency of Partners (excluding Sale to a Company) and Piecemeal Distribution. Royalty Accounts

**Transaction Mode**

Cooperative learning, Inquiry-based learning, Problem-solving learning, Experiential learning, Brainstorming, Flipped teaching

**Suggested Readings**

- *Harrison Jr., W. T., Horngren, C. T., & Thomas, C. W. Financial accounting. Pearson.*
- *Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. Accounting principles. John Wiley & Sons.*
- *Arora, M. N. Financial Accounting: Concepts and Applications. New Delhi, India. Vikas Publishing House.*
- *Maheshwari, S. N., & Maheshwari, S. K. Financial Accounting. New Delhi, India. Vikas Publishing House.*
- *Stickney, C. P., & Weil, R. L. Financial accounting: An introduction to concepts, methods, and uses. Cengage Learning.*
- *Schroeder, R. G., Clark, M. W., & Cathey, J. M. Financial accounting theory and analysis: Text and cases. John Wiley & Sons.*
- *Needles, B. E., Powers, M., & Crosson, S. V. Principles of accounting. Cengage Learning.*

**Course Title: Microeconomics**  
**Course Code: BCR103**

L	T	P	Cr.
4	0	0	04

### Learning Outcomes

**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Understand the basic principles of microeconomics to individual consumers and businesses.
2. Analyze the behavior of markets and firms under different market structures.
3. Evaluate the effects of government policies and interventions on the economy.
4. Apply economic concepts to real-world situations and make informed decisions.

### Course Content

#### UNIT I

**12 Hours**

1. Microeconomics: scope, economic concepts, and principles
2. Scarcity, choice, and opportunity cost
3. Economic systems and role of market structure, Market demand, and supply.
4. Market equilibrium and the determination of prices
5. Elasticity of Demand: Definitions, Types, Measurement, Factors, and Importance.

#### UNIT II

**15 Hours**

Consumer Behavior: Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve. Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect.

#### UNIT III

**15 Hours**

Production and Revenue: Production Function- Laws of Returns, Law of Variable Proportion, and Returns to Scale.

Cost and Cost Curves: Concept of Nominal Real Economic Implicit, Explicit, and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.

Revenue Curves: Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue, and Elasticity of Demand.

#### UNIT IV

**18 Hours**

Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination.



Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination, and Its Types.

Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm with respect to selling cost.

Oligopoly: Market Structures, Models, Collusion and Cartels, Game Theory in Oligopoly, Pricing and Non-Price Competition, Entry and Exit Barriers, Public Policy and Oligopoly.

Market Structures and Welfare Economics: Market failure and externalities, public goods and common resources, Government intervention and regulation, Welfare economics, and market efficiency.

### **Transaction Mode**

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

### **Suggested Readings**

- Ahuja, H. L. *“Microeconomics: Theory and Applications”*. New Delhi, India: S. Chand Publishing.
- Jain, T.R., Ohri V.K., Majhi B.D. *“Principles of Microeconomics”*. VK Global Publications Private Limited
- Perloff, J. M. *Microeconomics*. Pearson.
- Pindyck, R. S., & Rubinfeld, D. L. *Microeconomics*. Pearson.
- Varian, H. R. *Intermediate microeconomics: A modern approach*. W. W. Norton & Company.
- Mankiw, N. G. *Principles of microeconomics*. Cengage Learning.
- Frank, R. H., & Bernanke, B. *Principles of microeconomics*. McGraw-Hill Education.
- Besanko, D., & Braeutigam, R. R. *Microeconomics*. Wiley.

**Course Title: Environmental Studies****Course Code: BCR104**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes****Total Hours: 30**

After completion of this course, the learner will be able to:

1. Understand concepts, and importance of environmental studies, key environmental problems, and issues faced by our society.
2. Evaluate the social, political, and economic factors that influence environmental policies and laws, and develop critical thinking to address environmental challenges.
3. Analyse the sources, types, and impacts of pollution, mitigation strategies, as well as the importance of sustainable development and the role of green technologies.
4. Develop an awareness of corporate social responsibility and its relationship with sustainability, as well as its role in creating a sustainable future.

**Course Content****UNIT I****8 Hours**

Environmental Studies: Overview of Environmental Studies, Environmental Ethics, Environmental Policies and Laws, Environmental Problems and Issues, Environmental Science and its Importance.

**UNIT II****7 Hours**

Ecosystems and Biodiversity: Introduction to ecosystems, Ecological principles, and concepts  
Biodiversity, and its importance, Threats to biodiversity, and Conservation of biodiversity.

**UNIT III****9 Hours**

Natural Resources and Pollution: Natural resources: types and importance, Land resources: soil, forests, and mineral resources, Water resources: types and management, Air pollution: types and sources, Climate change: causes, impacts, and mitigation

**UNIT IV****6 Hours**

Sustainability and Future Directions: Sustainable development: principles and practices, green technologies and their importance, Corporate social responsibility and sustainability, Environmental education and awareness, Future directions for Environmental Studies.

**Transaction Mode**

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- Miller, G. T., & Spoolman, S. E. *Environmental Science*. Cengage Learning.
- Norton, B. G. *Sustainability: A Philosophy of Adaptive Ecosystem Management*. University of Chicago Press.

- *United Nations Environment Programme. Global Environment Outlook 6: Healthy Planet, Healthy People. Cambridge University Press.*
- *Kormondy, E. J. Concepts of Ecology. Elsevier.*

IOAACC

**Course Title: Fundamentals of Computers**  
**Course Code: BCR105**

L	T	P	Cr.
1	0	0	01

### Learning Outcomes

**Total Hours: 15**

After completion of this course, the learner will be able to:

1. Understand the fundamentals of computer hardware and software to make informed decisions on their selection and utilization.
2. Analyse the different types of operating systems, and critically analyze their functions and their suitability for specific computing requirements.
3. Create solutions using productivity software to solve complex problems and enhance productivity in various professional contexts.
4. Evaluate the foundations of information systems to develop strategies for effective management of information resources and ensure ethical practices in information technology.

### Course Content

#### UNIT I

**3 Hours**

Computer hardware and software, input and output devices, storage, memory, processing, and different types of operating systems.

#### UNIT II

**4 Hours**

Computer Networks and the Internet: computer networks, including LANs, WANs, and the Internet. Network topologies, protocols, Internet browsing and searching.

#### UNIT III

**4 Hours**

Productivity Software: productivity software, including word processing, spreadsheet, and presentation software. Create and edit documents, spreadsheets, and presentations using different software applications.

#### UNIT IV

**4 Hours**

Information Systems and Security: Information security, and ethical considerations in information technology. Different types of information systems and their applications, the importance of information security, and privacy. Ethical and Legal Considerations: Computer ethics and responsible use of technology Intellectual property and copyright, Privacy and data protection

### Transaction Mode

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching, Cooperative learning

### Suggested Readings

- Norton, P. *Introduction to computers*. McGraw-Hill.
- Goel, V. *Computer Fundamentals*. New Delhi, India: Pearson Education.
- Sinha, P. K. *Computer Fundamentals and Programming in C*. New Delhi, India: BPB Publications.
- Rajaraman, V. *Fundamentals of Computers*. New Delhi, India: Prentice-Hall of India.

- *Morley, D., & Parker, C. S. Understanding Computers: Today and Tomorrow. Boston, MA: Cengage Learning.*
- *Shelly, G. B., Cashman, T. J., & Vermaat, M. E. Discovering Computers. Boston, MA: Cengage Learning.*

IOAACC

**Course Title: Computers Lab**  
**Course Code: BCR106**

L	T	P	Cr.
0	0	4	02

### **Learning Outcomes**

**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Understand the components and functions of a computer system.
2. Evaluate the principles of computer networks and their applications.
3. Develop problem-solving and critical thinking skills in computer-related tasks.
4. Apply ethical and legal principles related to computer usage and data privacy.

### **Course Content**

#### **Practical I**

**3 Hours**

Computer Operations: Powering on/off the computer system. Familiarizing with the computer's hardware components. Navigating the operating system interface.

#### **Practical II**

**4 Hours**

Operating System Exploration: Installing and uninstalling software applications. Customizing the desktop environment. Managing files and folders (creating, renaming, moving, and deleting).

#### **Practical III**

**3 Hours**

Word Processing: Creating and formatting a document. Inserting and formatting text, images, and tables. Using spell check and grammar tools. Applying page layout and formatting options.

#### **Practical IV**

**5 Hours**

Spreadsheet Manipulation: Creating a spreadsheet. Entering and formatting data. Performing calculations using formulas and functions. Creating charts to visualize data.

#### **Practical V**

**5 Hours**

Presentation Design: Creating a presentation with slides. Adding and formatting text, images, and multimedia elements. Applying slide transitions and animations. Presenting and navigating through the slides.

#### **Practical VI**

**4 Hours**

Database Management: Creating database. Designing and modifying table structures. Entering and manipulating data. Running queries and generating reports.

#### **Practical VII**

**6 Hours**

Internet and Online Research: Browsing the web using different browsers. Conducting online research using search engines. Evaluating the credibility of online sources. Understanding Internet security and privacy measures.

**Course Title: MOOC**  
**Course Code: BCR199**

L	T	P	Cr.
-	-	-	02

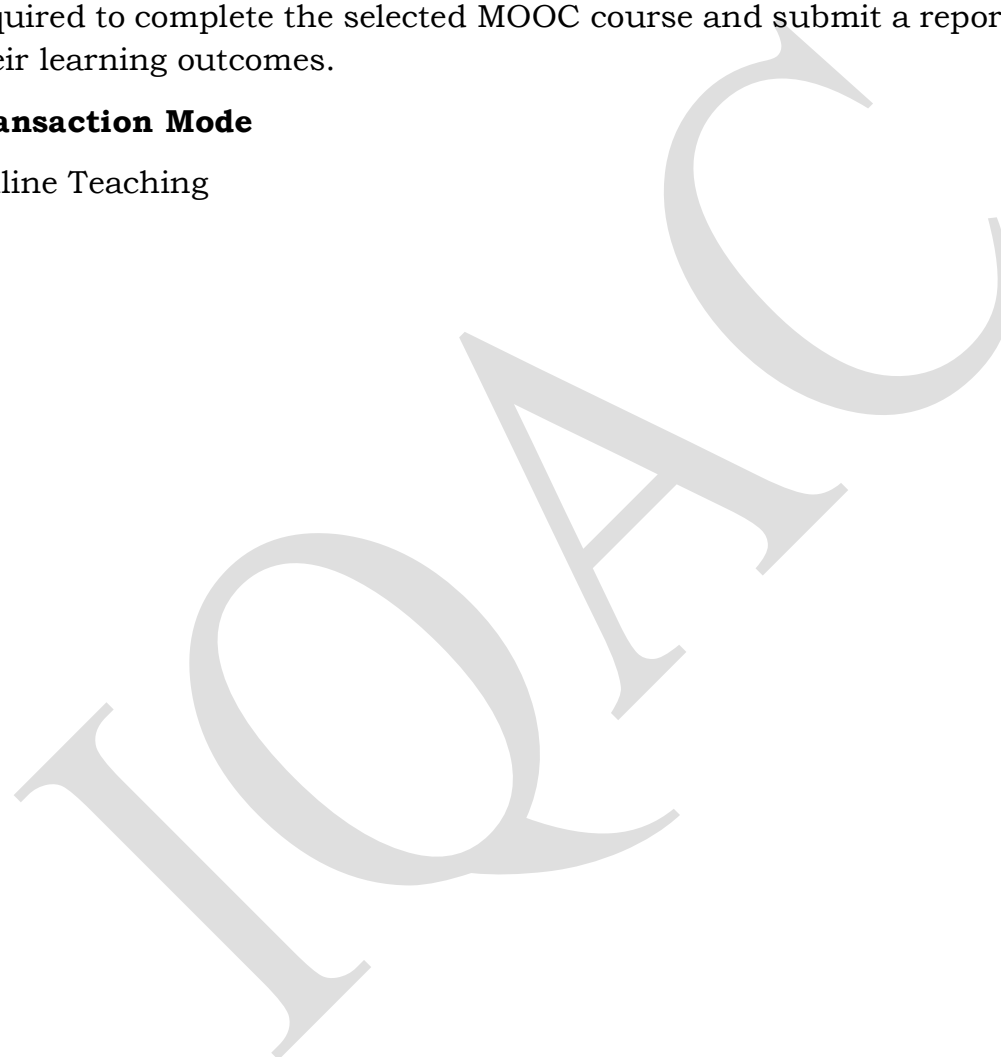
**Course Content**

**Total Hours: 30**

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

**Transaction Mode**

Online Teaching



**Semester-II****Course Title: Organizational Behaviour****Course Code: BCR201**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the fundamental concepts and theories of organizational behavior.
2. Analyze individual and group behavior within organizations.
3. Evaluate the impact of organizational structure and culture on behavior
4. Develop strategies for managing individuals and groups within organizations.

**Course Content****UNIT I****12 Hours**

Organizational Behaviour: an overview of the Field of organizational behavior, History and Evolution of organizational behavior, Key theoretical frameworks in organizational behavior, Role of organizational behavior managing people within Organizations. Organisational Behaviour Models

**UNIT II****13 Hours**

Individual Behaviour: Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants, and Theories of Personality

Perception: Nature & Importance, Perception Process, Perpetual Errors, and Distortions.

Attitudes and Values: Components, Sources, and Measurement of Attitudes. Concept, Sources, and Types of Values.

**UNIT III****10 Hours**

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.

Inter-Personal Behaviour and Transactional Analysis (TA).

Group Behaviour: Communication in the workplace, Team dynamics, and effectiveness

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

**UNIT IV****10 Hours**

Conflict resolution and negotiation, Power and politics in organizations, Diversity, and inclusion in the workplace

Organizational Culture and Change: Organizational culture and its impact on behavior, Managing and changing organizational culture

Types of organizational change, Resistance to change and overcoming it, Leading and managing organizational change



### **Transaction Mode**

Cooperative Teaching, Demonstration, blended learning, Group discussion, Active participation

### **Suggested Readings**

- *Robbins, S. P., Judge, T. A., & Vohra, N. Organizational Behavior. Pearson.*
- *Khanka S.S. Organisational Behaviour. S.Chand & Co., New Delhi .*
- *Shajahan S. & Shajahan Linu. Organizational Behaviour. New Age International Publishers, New Delhi*
- *McShane, S. L., & Von Glinow, M. A. Organizational Behavior. McGraw-Hill.*
- *Colquitt, J. A., LePine, J. A., & Wesson, M. J. Organizational Behavior: Improving Performance and Commitment in the Workplace. McGraw-Hill.*
- *Johns, G., & Saks, A. M. Organizational behaviour: Understanding and managing life at work. Pearson Canada.*
- *Senge, P. M. The fifth discipline: The art and practice of the learning organization. Random House.*

**Course Title: Marketing Management****Course Code: BCR202**

L	T	P	Cr.
3	0	2	4

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Examine the fundamental principles and practices of marketing management
2. Develop an understanding of consumer behavior and market analysis
3. Analyse the marketing mix and its impact on marketing decisions
4. Evaluate current marketing trends and emerging issues

**Course Content****UNIT I****16 Hours**

Marketing Management: Nature and Scope of Marketing, Marketing Concepts, and Philosophies, Marketing Process, Marketing Mix

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning

**UNIT II****14 Hours**

Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts, and Classification, Branding, Packaging, and Labeling.

Pricing Decision: Pricing Policies and Strategies.

**UNIT III****14 Hours**

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decisions, Causes and Managing Channel Conflict, and Physical Distribution.

Promotion Decisions: Communication Process.

Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Personal Selling.

**UNIT IV****16 Hours**

Recent trends in online marketing; e-marketing, mobile marketing, and social media marketing.

Contemporary Issues in Marketing: Digital marketing and e-commerce, social media and content marketing, Ethical issues in marketing, and Global and cross-cultural marketing.

**Transaction Mode**

Group discussion, Experiential learning, Brainstorming, Active participation, Flipped teaching

**Suggested Readings**

- Kotler, P., & Keller, K. L. *Marketing management*. Pearson.

- *Armstrong, G., & Kotler, P. Marketing: An introduction. Pearson.*
- *Ferrell, O. C., & Hartline, M. D. Marketing strategy. Cengage Learning.*
- *Aaker, D. A., & Keller, K. L. Marketing research. Wiley.*
- *Belch, G. E., & Belch, M. A. Advertising and promotion: An integrated marketing communications perspective. McGraw-Hill Education.*
- *Chaffey, D., & Smith, P. R. Digital marketing excellence: Planning, optimizing and integrating online marketing. Routledge.*

10A1C

**Course Title: Human Resource Management****Course Code: BCR203**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Describe the principles and concepts of human resource management and effectiveness in different organizational contexts.
2. Create recruitment and selection strategies that align with organizational goals, utilizing appropriate methods and techniques to attract, assess, and retain talented individuals.
3. Analyze the training and development needs of employees, and design comprehensive programs.
4. Evaluate the legal and ethical issues in human resource management, and develop strategies and policies that ensure compliance and promote fair and ethical treatment of employees.

**Course Content****UNIT I****13 Hours**

Human Resource Management: Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges in HRM.

Human Resource Planning: Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits.

**UNIT II****15 Hours**

Job Analysis and Job Design: Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design- Meaning, Objectives and Techniques of Job Design.

Recruitment and Selection: Meaning and Definitions, Importance and Purpose, Process, Factors affecting Recruitment, Sources of Recruitment, Methods, Constraints and Challenges of Recruitment.

Recent Trends in Recruitment. Selection: Meaning and Definition, Selection Process and Methods.

**UNIT III****17 Hours**

Training and Development: Concepts, Importance, Identification of Training Needs.

Types of Training: On the Job and Off the Job Methods of Training. Designing and Evaluation of Training Programmes. Difference between Training and Development.

Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal, How to Make it Effective.

**UNIT IV****15 Hours**

Internal Mobility and Transfers: Promotions, Demotions and Other Forms of Separations,

Definitions, Purpose, and Basis of Promotions. Transfer: Definitions, Purpose, Types and

Transfer Policy. Legal and Ethical Issues in HRM: Equal employment opportunity and affirmative action, Sexual harassment and discrimination  
Labor relations, collective bargaining, International HRM and, cultural diversity

**Transaction Mode**

Cooperative Teaching, Demonstration, blended learning, Group discussion, Active participation

**Suggested Readings**

- *Mathis, R. L., Jackson, J. H., & Valentine, S. R. Human resource management. Cengage Learning.*
- *Armstrong, M., & Taylor, S. Armstrong's Handbook of human resource management practice. Kogan Page Publishers.*
- *Dessler, G. Human resource management. Pearson Education.*
- *Society for Human Resource Management. SHRM Learning System. <https://www.shrm.org/LearningAndCareer/learningsystem/Pages/default.aspx>*
- *Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. Human resource management: Gaining a competitive advantage. McGraw-Hill Education.*
- *Jackson, S. E., Schuler, R. S., & Jiang, K. An aspirational framework for strategic human resource management. Academy of Management Annals.*

**Course Title: Corporate Accounting****Course Code: BCR204**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Evaluate the principles of corporate accounting and their application in real-world scenarios.
2. Analyze financial statements to evaluate a company's financial performance and position.
3. Formulate consolidated financial statements for a group of companies.
4. Apply accounting principles to investments, financial instruments, and business combinations.

**Course Content****UNIT I****16 Hours**

Corporate Accounting: Overview of corporate accounting, accounting principles and concepts, Issue, Forfeiture, Reissue, and Buy-Back of Shares, Redemption of Preference Shares.

**UNIT II****17 Hours**

Right Issue and Bonus Shares. Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation)

**UNIT III****12 Hours**

Underwriting of Shares and Debentures. Issue and Redemption of Debentures.

**UNIT IV****15 Hours**

Accounts of Banking Companies, Accounts of Insurance Companies.

**Transaction Mode**

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

**Suggested Readings**

- Reddy, T.S., & Murthy, A. *Corporate Accounting*. Chennai: Margham Publications.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. *Financial accounting*. John Wiley & Sons.
- Warren, C. S., Reeve, J. M., & Duchac, J. E. *Accounting*. Cengage Learning.
- Shukla, M.C., Garewal, S.K., & Gupta, T.S. *Advanced Accounts*. New Delhi. S.Chand.
- Deegan, C. *Financial accounting theory*. McGraw-Hill Education.
- Elliott, B., & Elliott, J. *Financial accounting and reporting*. Pearson Education.
- Hoyle, J. B., Schaefer, T. F., & Douppnik, T. S. *Advanced accounting*. McGraw-Hill Education.
- Spiceland, J. D., Sepe, J. F., & Nelson, M. W. *Intermediate accounting*. McGraw-Hill Education.

**Course Title: Computer Applications in Commerce****Course Code: BCR205**

L	T	P	Cr.
2	0	2	03

**Learning Outcomes****Total Hours: 30**

After completion of this course, the learner will be able to:

1. Apply the tools of computer applications and their relevance in commerce
2. Develop proficiency in using spreadsheets for accounting and financial analysis
3. Create and manage databases for effective record-keeping and data management
4. Apply technology for increased productivity and efficiency in commerce

**Course Content****UNIT I****7 Hours**

Computer Applications: Overview of computer applications in Commerce, MS Office Suite

Computer hardware and software, Operating systems, and file management.

**UNIT II****8 Hours**

Spreadsheets for Accounting and Financial Analysis: spreadsheets, functions, and formulas

Formatting and manipulating data, Charts, and graphs for data visualization, Advanced financial functions, and analysis.

**UNIT III****7 Hours**

Database Management: Creating and managing databases

Structuring and designing tables, Querying and reporting data, Importing and exporting data.

**UNIT IV****8 Hours**

Presentation Software: Designing and formatting professional presentations, adding media and interactive elements, delivering effective presentations, Publishing and sharing presentations.

**Transaction Mode**

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Roleplay Demonstration, Project-based learning, Team Teaching

**Suggested Readings**

- Baltzan, P., & Phillips, A. *Business Driven Technology*. McGraw-Hill Education.
- O'Leary, T. *Computing Essentials*. McGraw-Hill Education.
- Romer, D. *Advanced Macroeconomics*. McGraw-Hill Education.
- Stair, R. M., & Reynolds, G. W. *Principles of Information Systems*. Cengage Learning.
- Turban, E., & Volonino, L. *Information Technology for Management*. John Wiley & Sons.
- Laudon, K. C., & Laudon, J. P. *Management Information Systems: Managing the Digital Firm*. Pearson.

**Course Title: Business Communication and Soft Skills**  
**Course Code: BCR205**

L	T	P	Cr.
1	0	0	1

### Learning Outcomes

**Total Hours: 15**

After completion of this course, the learner will be able to:

1. Evaluate the importance of effective communication in the business world.
2. Develop written communication skills, including drafting effective emails, memos, and business letters.
3. Develop essential soft skills, including time management, teamwork, and leadership.
4. Apply critical thinking and problem-solving skills to real-world business scenarios.

### Course Content

**15 Hours**

#### UNIT I

**4 Hours**

Business Communication and Soft Skills: Importance of business communication and soft skills, Types of communication in business, Developing interpersonal communication skills.

#### UNIT II

**4 Hours**

Written Communication in Business: Principles of Effective Writing in Business, Types of business writing, Business writing techniques and best practices.

#### UNIT III

**4 Hours**

Oral Communication in Business: Developing effective presentation skills, public speaking techniques and best practices, and Communication strategies for effective meetings.

#### UNIT IV

**3 Hours**

Soft Skills in Business: Essential soft skills for Success in the workplace, Time management and productivity techniques, Teamwork, and leadership skills.

### Transaction Mode

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

### Suggested Readings

- Guffey, M. E., & Loewy, D. *Business communication: Process & product. Cengage Learning.*
- Atkinson, J. W. *The art and science of leadership. Routledge.*
- Covey, S. R. *The 7 habits of highly effective people: Powerful lessons in personal change. Simon and Schuster.*
- Carnegie, D. *How to win friends and influence people. Simon and Schuster.*
- DuBrin, A. J. *Leadership: Research findings, practice, and skills. Cengage Learning.*
- Covey, S. R. *The speed of trust: The one thing that changes everything. Simon and Schuster.*



**Semester-III****Course Title: Macro-Economics****Course Code: BCR301**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Examine the principles of macroeconomic theory while implementing in real-world economic phenomena.
2. Analyze the causes and consequences of inflation, unemployment, and economic growth by applying macroeconomic models and theories, and develop insights into their implications for individuals and society.
3. Evaluate the international dimension of macroeconomics and assess their implications for domestic and global economic conditions.
4. Interpret real-world economic issues, such as business cycles, fiscal deficits, or trade imbalances, in order to formulate informed opinions and policy recommendations.

**Course Content****UNIT I****13 Hours**

Macroeconomics: Overview of macroeconomics, the circular flow of income and expenditure

Wages: Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.

Rent: Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent.

**UNIT II****15 Hours**

Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.

Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits.

**UNIT III****16 Hours**

Monetary and Fiscal Policy: The Federal Reserve System, Monetary policy tools, The government budget, Fiscal policy tools, and the role of expectations in the policy.

Say's Law of Market: Meaning, Implications,

Classical Theory of Income Output and Employment: Keynesian Theory of Employment. Effective Demand: Determination, Importance

**UNIT IV****16 Hours**

Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.

Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment.

Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier, and Under-Developed Countries.

**Transaction Mode**

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Roleplay Demonstration, Project-based learning, Team Teaching

**Suggested Readings**

- *Blanchard, O. Macroeconomics. Pearson Education.*
- *Mankiw, N. G. Principles of macroeconomics. Cengage Learning.*
- *Gali, J. Monetary policy, inflation, and the business cycle: An introduction to the new Keynesian framework and its applications. Princeton University Press.*
- *Woodford, M. Interest and prices: Foundations of a theory of monetary policy. Princeton University Press.*
- *Krugman, P., & Obstfeld, M. International economics: Theory and policy. Pearson Education.*
- *Acemoglu, D., Laibson, D., & List, J. A. Economics. Pearson Education.*

**Course Title: Cost Accounting****Course Code: BCR302**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Apply the concepts and principles of cost accounting
2. Analyze the cost behavior and use cost-volume-profit analysis to make decisions
3. Create and use budgets and standard costing systems to control costs
4. Analyze variances of cost Accounting and use this information to improve performance

**Course Content****UNIT I****10 Hours**

Cost Accounting: Nature, Scope, and Advantages, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs

**UNIT II****16 Hours**

Material: Purchase, Storage, and Control of Material, Stock Levels, Inventory and, Control Techniques. Methods of Pricing Material Issues.

**UNIT III****17 Hours**

Labour: Meaning and Components of Labour Cost. Concept, Accounting, and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.

**UNIT IV****17 Hours**

Overheads: Collection, Classification, Allocation, Apportionment, and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate. Preparation of Cost Sheet, Operation Costing, and Service Costing. Cost Ledger Accounting, Reconciliation of Cost and Financial Accounts.

**Transaction Mode**

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

**Suggested Readings**

- Horngren, C. T., Datar, S. M., & Rajan, M. V. *Cost accounting: A managerial emphasis*. Pearson Education.
- Hilton, R. W. *Managerial accounting*. McGraw-Hill Education.
- Maher, M. W., & Stickney, C. P. *Managerial accounting: An introduction to concepts, methods, and uses*. Cengage Learning.
- Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. *Managerial accounting: Tools for business decision making*. Wiley.
- Hansen, D. R., & Mowen, M. M. *Cost management: Accounting and control*. Cengage Learning.
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. *Managerial accounting*. McGraw-Hill Education.

**Course Title: Business Mathematics and Statistics**  
**Course Code: BCR303**

L	T	P	Cr.
3	1	0	04

### Learning Outcomes

**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Apply the concepts of matrices and determinants.
2. Evaluate the statistical data and its applicability in business.
3. Apply the concepts of time series analysis in real world situations.
4. Analyze and interpret index numbers.

### Course Content

#### UNIT I

**15 Hours**

Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices, Properties of Determinants; Calculation of Values of Determinants up to Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix.

#### UNIT II

**15 Hours**

Linear Equations having Unique Solutions and Involving Not More Than Three Variables. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable only

#### UNIT III

**15 Hours**

Statistics: Statistical Data: Types, Collection, and Rounding of Data, Classification and Presentation of Data.  
 Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion-and Their Measures, Measures of Skewness, Concept of Kurtosis.

#### UNIT IV

**15 Hours**

Time Series: Components, Models, Fitting Linear and Quadratic Trend  
 Index Number: Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate), Tests of Adequacy, Chain-Base Index Numbers, Base Shifting, Splicing, and Deflecting, Problems in Constructing Index Numbers, and Consumer Price Index.

### Transaction Mode

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Roleplay Demonstration, Project-based learning, Team Teaching

### Suggested Readings

- *Dowling, E.T. Mathematics for Economics. London: McGraw Hill.*
- *Holden. Mathematics for Business and Economics. New Delhi: Macmillan India.*
- *Kapoor, V.K. Business Mathematics. Delhi: Sultan Chand & Sons.*
- *Vohra, N.D. Quantitative Techniques in Management. New Delhi: Tata McGraw Hill.*

- *Aczel, A.D. Complete Business Statistics. Irwin.*
- *Chou, Y.L. Statistical Analysis. Holt, Rinchart and Winslon.*

IQAACC

**Course Title: Seminar on Sustainable Business Practices**

L	T	P	Cr.
0	0	02	01

**Course Code: BCR304**

**Learning Outcomes**

**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Evaluate sustainability and its relevance to business practices.
2. Analyze sustainable business strategies and their impact on environmental and social dimensions.
3. Apply sustainable supply chain management practices to improve environmental performance and social responsibility.
4. Examine the role of corporate social responsibility in creating shared value for stakeholders.

**Course Content**

**UNIT I**

**8 Hours**

Sustainable Business Practices, Sustainability and its importance in the business context, Triple bottom line: Environmental, social, and economic dimensions of sustainability, Sustainable development goals and their relevance to business, Business case for sustainability and its integration into corporate strategies

**UNIT II**

**8 Hours**

Sustainable Supply Chain Management, Principles and practices of sustainable supply chain management, Environmental and social considerations in supply chain design and operations, Supplier selection and evaluation for sustainability, green procurement, logistics, and reverse logistics

**UNIT III**

**7 Hours**

Corporate Social Responsibility: Concept and evolution of corporate social responsibility (CSR), Ethical considerations and responsible business practices, CSR reporting and stakeholder engagement, Creating shared value and sustainable business models

**UNIT IV**

**7 Hours**

Green Marketing and Stakeholder Engagement, Green marketing strategies and consumer behavior, Sustainable branding and communication, Stakeholder engagement and community relations, Impact assessment and sustainability reporting

**Transaction Mode**

Role Play, Peer Tutoring, Jigsaw Classroom

**Suggested Readings**

- Epstein, M. J., & Buhovac, A. R. *Making Sustainability Work: Best Practices in Managing and Measuring Corporate Social, Environmental, and Economic Impacts*. Berrett-Koehler Publishers.
- Elkington, J. *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. New Society Publishers.

- Walker, H., Klassen, R., & Sarkis, J. *Sustainable Operations and Supply Chain Management*. Routledge.
- Carroll, A. B., & Shabana, K. M. *The Business Case for Corporate Social Responsibility: Understanding and Measuring Economic Impacts of Corporate Social Performance*. Routledge.
- Peattie, K., & Belz, F. M. *Sustainability Marketing: A Global Perspective*. Wiley.
- Hart, S. L. *Capitalism at the Crossroads: Next Generation Business Strategies for a Post-Crisis World*. Wharton School Publishing.

10AAC

**Course Title: Digital Marketing****Course Code: BCR305**

L	T	P	Cr.
1	0	0	01

**Learning Outcomes****Total Hours: 15**

After completion of this course, the learner will be able to:

1. Evaluate the principles and practices of digital marketing and the importance of the digital ecosystem.
2. Apply the different channels and platforms of digital marketing to engage and convert customers.
3. Develop digital marketing strategies that align with business goals and objectives.
4. Implement digital marketing campaigns that utilize the latest tools and techniques to reach target audiences.
5. Evaluate the success of digital marketing campaigns using data analysis and metrics.

**Course Content****UNIT I****3 Hours**

Digital Marketing: Overview of Digital Marketing, Digital Ecosystem, The Role of Digital Marketing in Business.

**UNIT II****4 Hours**

Digital Marketing Channels and Platforms: Search Engine Optimization (SEO), Pay-Per-Click Advertising (PPC), Social Media Marketing, Email Marketing, and Mobile Marketing.

**UNIT III****3 Hours**

Digital Marketing Strategies: Setting Goals and Objectives, Creating Buyer Personas, developing a Content Strategy, and Creating and Implementing a Digital Marketing Plan.

**UNIT IV****5 Hours**

Measuring and Analyzing Digital Marketing Success: Key Metrics and Analytics Tools, Analyzing and Interpreting Data, Evaluating the Success of Digital Marketing Campaigns, Improving and Optimizing Campaign Performance.

**Transaction Mode**

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

**Suggested Readings**

- Chaffey, D., & Ellis-Chadwick, F. *Digital Marketing: Strategy, Implementation and Practice*. Pearson.
- Hoffman, D. L., & Fodor, M. *Can you measure the ROI of your social media marketing?* MIT Sloan Management Review.
- Kotler, P., Kartajaya, H., & Setiawan, I. *Marketing 4.0: Moving from Traditional to Digital*. John Wiley & Sons.



- *Ryan, D., & Jones, C. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page.*
- *Smith, P. R., & Chaffey, D. Digital Marketing Excellence: Planning, Optimizing and Integrating Online Marketing. Routledge.*

IOAACC

**Course Title: Sectoral Aspects of the Indian Economy****Course Code: BCR306**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the structure and functioning of major sectors of the Indian economy.
2. Analyze the performance and growth trends of different sectors.
3. Examine the challenges and constraints faced by sectors in India.
4. Evaluate the policy implications and interventions required for sectoral development.
5. Develop critical thinking and analytical skills to assess sector-specific issues.

**Course Content****UNIT I****10 Hours**

Indian economy: Classification and importance of sectors, Role of sectors in economic development

Agricultural Sector: Land use patterns and cropping systems, Issues in agricultural productivity and rural development, Agricultural policies and government interventions

**UNIT II****11 Hours**

Industrial Sector: Manufacturing sector in India, Small-scale and large-scale industries, Industrial Policies and Reforms, Sectoral challenges and competitiveness

Service Sector: Overview of the service sector, IT, and IT-enabled services, Tourism and hospitality industry, Banking and financial services, Challenges and opportunities in the service sector

**UNIT III****11 Hours**

Infrastructure Sector: Transportation and logistics, Energy sector: Power generation and distribution, Telecommunications and information technology infrastructure, Urban infrastructure development, Policies and reforms for infrastructure development

Social Sectors: The education sector in India, Healthcare and pharmaceutical industry, social welfare schemes and programs, Challenges in social sector development

**UNIT IV**

**13 Hours**

Emerging Sectors and Future Trends: Digital economy and e-commerce, Start-ups, and entrepreneurship, Sustainable development and green sectors, Emerging sectors and their potential impact

Policy Perspectives and Interventions: Government policies and initiatives, Sector-specific reforms and regulations, Public-private partnerships and sectoral development, Evaluation of policy interventions and their outcomes

Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth, Inter-State disparities in the Pattern of Development.

**Transaction Mode**

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

**Suggested Readings**

- Ahluwalia, M. S., & Little, I. M. D. *India's Economic Reforms and Development: Essays for Manmohan Singh*. New York, NY: Oxford University Press.
- Nagaraj, R., & Kannan, K. P. *Handbook of the Indian Economy in the 21st Century: Understanding the Inherent Dynamics*. New Delhi, India: Oxford University Press.
- Panagariya, A. *India: The Emerging Giant*. New York, NY: Oxford University Press.
- Bhandari, L., & Pillai, M. R. *India's Services Sector: Growth, Employment, and Trade Implications*. New Delhi, India: Springer.
- Singh, N. *India's Power Sector: Electricity, Energy Efficiency, and Renewable Energy*. New Delhi, India: Springer.
- Dhingra, I. *India's Agriculture Sector: Policies, Performance, and Prospects*. New Delhi, India: Cambridge University Press.

**Course Title: Economic Policies and Reforms****Course Code: BCR307**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the key economic policies and reforms in India.
2. Analyze the objectives and rationale behind these policies.
3. Evaluate the effectiveness and challenges of policy implementation.
4. Develop critical thinking and analytical skills to assess policy alternatives.

**Course Content****UNIT I****12 Hours**

Economic Policies and Reforms: Overview of economic policies and their significance, Evolution of economic reforms in the Indian context, Objectives and challenges of policy formulation

Liberalization, Privatization, and Globalization (LPG): LPG reforms in India: Concept and historical context, Industrial policy reforms and deregulation, Trade and foreign exchange reforms, Impact of LPG on sectors and economic growth

Fiscal Policy and Public Finance Reforms: Tax reforms: Direct and indirect taxes, Government expenditure and subsidies, public debt management, and fiscal discipline

**UNIT II****11 Hours**

Monetary Policy and Financial Sector Reforms: Role of monetary policy in economic stability, Reserve Bank of India (RBI) and monetary tools, Banking sector reforms and financial inclusion, Capital market reforms and regulatory measures

Agriculture and Rural Development Policies: Agricultural policies: green revolution and beyond, Land reforms and rural development programs, Agricultural credit and insurance schemes, Challenges in agricultural sector reforms

**UNIT III****11 Hours**

Industrial Policy and Manufacturing Sector Reforms: Industrial policy frameworks and Objectives, Sector-specific policies and incentives, Make in India initiative and ease of doing business, Challenges in promoting the manufacturing sector

Infrastructure Development and Urbanization Policies: Infrastructure policy and investment plans, Transportation and logistics reforms, Energy and power sector policies, Smart cities, and urban planning initiatives

Social Sector Policies: Education policy and reforms, Healthcare and public health initiatives, social welfare programs and poverty alleviation, Challenges in social sector reforms

## UNIT IV

11 Hours

Environmental Policies and Sustainable Development: Environmental regulations and conservation measures, Climate change policies and initiatives, Sustainable development goals, and targets, Balancing economic growth and environmental concerns

Evaluation and Critique of Economic Policies: Assessing the Effectiveness of economic policies, Policy evaluation frameworks and indicators, Debates and controversies in policy implementation, Alternatives and future directions in policy formulation

### Transaction Mode

Case Studies, Group discussion, Active participation, Research Projects, Policy Analysis Exercises, Role-Playing, Field Visits or Industry Immersion, Interactive Online Platforms, Multimedia Resources

### Suggested Readings

- Ahluwalia, M. S. *Economic reforms in India since 1991: Has gradualism worked?* Cambridge, MA: MIT Press.
- Basu, K. *An economist in the real world: The art of policymaking in India.* Cambridge, MA: MIT Press.
- Bhagwati, J., & Panagariya, A. *Why growth matters: How economic growth in India reduced poverty and the lessons for other developing countries.* New York, NY: PublicAffairs.
- Chakraborty, P. *Economic reforms and development: Essays in honour of Manmohan Singh.* New Delhi, India: Oxford University Press.
- DeLong, J. B., & Ray, S. *Understanding economic development: A global transition from poverty to prosperity?* Oxford, UK: Oxford University Press.
- Rodrik, D. *The growth report: Strategies for sustained growth and inclusive development.* Washington, DC: World Bank Publications.

**Course Title: Risk Management and Insurance****Course Code: BCR308**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the principles and practices of risk management and insurance, effectiveness in mitigating and managing various types of risks in different contexts.
2. Analyze risks by applying appropriate risk assessment and analysis techniques, and develop strategies to effectively manage and mitigate those risks.
3. Compare and contrast different types of insurance, and analysing their role and significance in addressing individual and societal needs.
4. Evaluate the impact of insurance on individuals, businesses, and the economy, considering factors such as risk transfer, financial protection, and economic stability.

**Course Content****UNIT I****11 Hours**

Risk Management and Insurance: Definition of risk, Risk management process, Types of risk, Introduction to insurance, Risk assessment and analysis.

**UNIT II****10 Hours**

Risk Financing and Insurance Contracts: Retention, Transfer, Hedging, Elements of an insurance contract, Insurance policy provisions, and Types of insurance policies.

**UNIT III****12 Hours**

Types of Insurance: - Property and casualty insurance: Homeowners insurance, Auto insurance, Liability insurance. Life insurance: Term life insurance, Whole life insurance, Universal life insurance. Health insurance: Types of health insurance, Health insurance policy provisions, Health insurance markets.

**UNIT IV****12 Hours**

Insurance Markets and Society: Insurance industry structure, Insurance regulation, Insurance market trends, Risk and uncertainty, The Role of insurance in the Economy, Insurance and public policy, Impact of insurance on individuals, businesses, and the economy

**Transaction Mode**

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

**Suggested Readings**

- *Harrington, S. E., & Niehaus, G. R. Risk management and insurance. McGraw Hill Education.*

- *Rejda, G. E., & McNamara, M. J. Principles of risk management and insurance. Pearson.*
- *Vaughan, E. J., & Vaughan, T. A. Fundamentals of risk and insurance. John Wiley & Sons.*
- *Dionne, G. Handbook of insurance. Springer.*
- *Thoyts, R. The theory and practice of insurance. Routledge.*
- *Reavis III, M. W. Insurance: Concepts & coverage. Prentice Hall.*

IOAACC

**Course Title: Investment Management****Course Code: BCR309**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the principles of investment management and portfolio theory, assessing their applicability and effectiveness in different investment scenarios.
2. Analyze risk and return in investments by applying appropriate quantitative and qualitative techniques, and develop strategies to optimize risk-adjusted returns.
3. Compare and contrast different types of investments, evaluate their characteristics, risks, and potential returns, and make informed decisions on investment selection.
4. Evaluate the role of investment management in personal finance, corporate finance, and the global economy, considering factors such as wealth creation, capital allocation, and economic growth.

**Course Content****UNIT I****11 Hours**

Investment Management: Overview of investment management, Risk and return, The investment process, Types of investments, and Historical performance of investments.

**UNIT II****10 Hours**

Portfolio Theory: Asset allocation, Diversification, Efficient frontier, Modern portfolio theory, Capital Asset Pricing Model (CAPM).

**UNIT III****12 Hours**

Security Analysis and Valuation: Fundamental analysis, technical analysis Market efficiency, and Valuation techniques.

**UNIT IV****12 Hours**

Portfolio Management: Investment strategies, Portfolio construction, Performance evaluation, Tax considerations, and Ethics in investment management.

**Transaction Mode**

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- Bodie, Z., Kane, A., & Marcus, A. J. *Investments*. McGraw-Hill Education.
- Fabozzi, F. J., & Markowitz, H. M. *The theory and practice of investment management*. John Wiley & Sons.
- Elton, E. J., Gruber, M. J., Brown, S. J., & Goetzmann, W. N. *Modern portfolio theory and investment analysis*. John Wiley & Sons.
- Reilly, F. K., & Brown, K. C. *Investment analysis and portfolio management*. Cengage Learning.



- *Sharpe, W. F., Alexander, G. J., & Bailey, J. V. Investments. Prentice Hall.*
- *Hagin, R. A. The investor's manifesto: Preparing for prosperity, Armageddon, and everything in between. John Wiley & Sons.*

IOAACC

**Course Title: Business Research Methods****Course Code: BCR310**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes****Total Hours: 30**

After completion of this course, the learner will be able to:

1. Analyse the principles and concepts of business research.
2. Apply the methods and techniques used in business research and hands-on experience in designing, conducting, and analysing business research studies.
3. Evaluate the ethical and practical issues related to conducting business research.
4. Apply business research methods in their professional careers.

**Course Content****UNIT I****7 Hours**

Business Research Methods: Overview of business research, Types of research studies, Research ethics, Formulating of research questions.

**UNIT II****8 Hours**

Research Design and Data Collection: Principles of research design, Sampling techniques, Data collection methods, Survey design, and implementation.

**UNIT III****7 Hours**

Data Analysis: Data analysis techniques, Descriptive statistics, inferential statistics, and Hypothesis testing.

**UNIT IV****8 Hours**

Reporting Research Findings: Writing research reports, presenting research findings, communicating research results to stakeholders, and Practical considerations for conducting business research.

**Transaction Mode**

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- Cooper, D. R., & Schindler, P. S. *Business research methods*. McGraw-Hill Education.
- Sekaran, U., & Bougie, R. *Research methods for business: A skill-building approach*. Wiley.
- Saunders, M. N., Lewis, P., & Thornhill, A. *Research methods for business students*. Pearson.
- Bryman, A., & Bell, E. *Business research methods*. Oxford University Press.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. *Multivariate data analysis*. Cengage Learning.
- Creswell, J. W., & Creswell, J. D. *Research design: Qualitative, quantitative, and mixed methods approach*. Sage Publications.

**Course Title: Stock Market Operations****Course Code: BCR311**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes****Total Hours: 30**

After completion of this course, the learner will be able to:

1. Evaluate the structure and functions of the stock market
2. Understand the different types of stocks and their characteristics
3. Analyze the risk management techniques used in the stock market
4. Develop the ability to analyze and evaluate stocks and make informed investment decisions

**Course Content****UNIT I****8 Hours**

Stock Market: Definition and types of stocks, Structure, and functions of the stock market, History of the stock market, Regulatory environment, and market participants.

**UNIT II****7 Hours**

Stock Market Trading Mechanisms: Types of orders and execution, Market efficiency and trading strategies, Role of intermediaries in stock trading, Technical and fundamental analysis.

**UNIT III****7 Hours**

Stock Market Operations and Settlement: Clearing and settlement process, Risk management techniques in the stock market, Margin trading and leverage, short selling and market manipulation.

**UNIT IV****8 Hours**

Stock Market Investment and Portfolio Management: Valuation techniques and ratios, Portfolio construction and diversification, Stock market indices and benchmarks, Investment strategies and performance evaluation.

**Transaction Mode**

Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

**Suggested Readings**

- Bodie, Z., Kane, A., & Marcus, A. *Investments*. McGraw-Hill Education.
- Hull, J. C. *Options, Futures, and Other Derivatives*. Pearson Education.
- Malkiel, B. G. A. *Random Walk Down Wall Street: The Time-Tested Strategy for Successful Investing*. W. W. Norton & Company.
- Ross, S. A., Westerfield, R. W., & Jordan, B. D. *Fundamentals of Corporate Finance*. McGraw-Hill Education.
- Shiller, R. J. *Irrational Exuberance*. Princeton University Press.
- Siegel, J. J. *Stocks for the Long Run: The Definitive Guide to Financial Market Returns & Long-Term Investment Strategies*. McGraw-Hill Education.

**Course Title: Psychology for Managers****Course Code: BCR312**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes****Total Hours: 30**

After completion of this course, the learner will be able to:

1. Explain the principles and concepts of psychology and how they apply to the workplace.
2. Evaluate the role of motivation, perception, learning, personality, and social behavior in the workplace.
3. Develop effective communication and leadership skills.
4. Apply psychological principles and concepts to real-world managerial situations.

**Course Content****UNIT I****7 Hours**

Psychology for Managers: Basic principles and concepts of psychology, Historical and theoretical perspectives, Methods of research in psychology.

**UNIT II****8 Hours**

Motivation, Perception, and Learning: Theories of motivation and their applications in the workplace

Perception and its influence on managerial decision-making, Learning and its relevance to employee training and development.

**UNIT III****8 Hours**

Personality and Social Behavior: Theories of personality and their applications in the workplace

Social behavior in organizations and group dynamics, Diversity and cross-cultural issues in the workplace.

**UNIT IV****7 Hours**

Applying Psychological Principles in Management: Effective communication and leadership, Conflict resolution and negotiation, Stress management and employee well-being.

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- Baron, R. A., & Greenberg, J. *Behavior in Organizations: Understanding and Managing the Human Side of Work*. Pearson Education.
- Luthans, F., & Youssef, C. M. *Positive psychological capital in the workplace: A critical reflection*. *Journal of Organizational Behavior*, 38(3), 387-392.
- Maslow, A. H. *A theory of human motivation*. Simon and Schuster.
- Robbins, S. P., Coulter, M., DeCenzo, D. A., & Woods, M. *Management*. Pearson Education.

- *Schneider, B., & Barbera, K. M. The Oxford Handbook of Organizational Climate and Culture. Oxford University Press.*
- *Selye, H. The stress of life. McGraw-Hill Education.*

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**SEMESTER-IV****Course Title: Advanced Accounting****Course Code: BCR401**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Apply advanced accounting concepts and techniques to solve complex financial reporting issues.
2. Analyze consolidated financial statements of multinational corporations.
3. Apply accounting principles to partnership accounting, including admission, retirement, and dissolution of partners.
4. Analyze and account for foreign currency transactions, including hedging strategies.

**Course Content****UNIT I****14 Hours**

Valuation of Shares, Valuation of Goodwill, Insurance Claims.

**UNIT II****14 Hours**

Accounting for Hire-Purchase and Instalment system, Investment Accounts

**UNIT III****16 Hours**

Accounting for Amalgamation, Absorption (Excluding Inter-Holding, External and Internal Reconstructions).

**UNIT IV****16 Hours**

Accounts of Holding Companies-Preparation of CBS, Mutual Owings-Revaluation of Assets - Bonus Issue (Excluding Cross Holdings). Liquidation of Companies.

**Transaction Mode**

Problem solving learning, Case Analysis, Cooperative Teaching, Inquiry based learning, Visualization, Group discussion, Active participation

**Suggested Readings**

- *Smith, J., & Johnson, L. Advanced Accounting: Principles and Practices. Pearson Education.*
- *Sehgal, A., & Sehgal, D. Advanced Accounting. New Delhi: Taxman Publications Pvt Ltd.*
- *Brown, A., Davis, M., & Williams, S. Consolidated Financial Statements: Concepts and Applications. Wiley.*
- *Jones, R., & Martinez, E. Accounting for Business Combinations: Theory and Practice. McGraw-Hill.*
- *Green, P., & White, C. Partnership Accounting: Principles and Procedures. Cengage Learning.*
- *Thompson, R., & Garcia, M. Foreign Currency Transactions: Accounting and Risk Management. Springer.*

**Course Title: Direct Tax****Course Code: BCR402**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Understand the fundamental principles of Direct Taxation
2. Evaluate the legal framework of Direct Taxation in India
3. Analyze and evaluate tax planning strategies for individuals and businesses
4. Analyze the ethical and social implications of tax planning and management

**Course Content****UNIT I****15 Hours**

Direct Taxation: Overview of Direct Taxation, Concepts and Definitions, Legal Framework for Direct Taxes.

**UNIT II****15 Hours**

Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

**UNIT III****15 Hours**

Assessment of Individual. Assessments of HUF, Association of Persons & Firm.

**UNIT IV****15 Hours**

Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Note:** The paper setter will consider the changes up to 30th September of relevant year.

**Suggested Readings**

- Singhania, V. K., & Singhania, D. *Students' Guide to Income Tax Including GST: AY (latest ed.)*. Taxmann Publications.
- Giridharan, R. *Direct Taxes Law and Practice: A Comprehensive Study*. LexisNexis.
- Mehrotra, H.C., & Goyal, S.P. *Income Tax Law and Accounts*. Agra: Sahitya Bhawan Publications.
- Ahuja, G., & Gupta, R. *Income Tax*. New Delhi: Bharat Publications.
- Ahuja, G. K. *Direct Taxation: Law and Practice*. Bharat Law House.
- Tandon, A. *International Taxation in a Nutshell*. Wolters Kluwer.

- Bhatia, K. D. *Corporate Tax Planning and Management*. Taxmann Publications.
- Singh, A. *Taxation of Non-Residents: A Study of Indian Law and Double Taxation Agreements*. Wolters Kluwer.

IQAIC



**Course Title: Corporate Governance and Social Responsibility**

L	T	P	Cr.
4	0	0	04

**Course Code: BCR403****Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Understand the concept of corporate governance and its importance in promoting transparency and accountability in organizations.
2. Analyze the relationship between corporate governance and social responsibility.
3. Evaluate the strategies and practices of organizations in promoting corporate governance and social responsibility.
4. Develop critical thinking skills in evaluating corporate governance and social responsibility issues.

**Course Content****UNIT I****14 Hours**

Corporate Governance and Social Responsibility: Definition and scope of Corporate Governance, Importance of Corporate Governance in organizations, Legal, ethical, and social responsibilities of businesses, Stakeholder theory and its implications.

**UNIT II****16 Hours**

Corporate Governance Mechanisms: Board of Directors and its role in Corporate Governance, Executive compensation and its impact on Corporate Governance, Audit and internal control systems, Shareholders and their rights and responsibilities.

**UNIT III****15 Hours**

Social Responsibility of Businesses: Definition and scope of Social Responsibility, Environmental, social, and governance (ESG) factors in Corporate Governance, Sustainability and its importance for organizations, corporate social responsibility (CSR) initiatives and their impact on society.

**UNIT IV****15 Hours**

Strategies and Practices in Corporate Governance and Social Responsibility: Best practices in Corporate Governance, Integrated Reporting and its importance, Ethical leadership and its role in promoting Corporate Governance and Social Responsibility, Challenges and opportunities in Corporate Governance and Social Responsibility.

**Transaction Mode**

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

**Suggested Readings**

- Carroll, A. B. *Corporate social responsibility: A review of the concept and its definitions. International Journal of Management Reviews*, 19(1), 1-19.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. *Toward a stewardship theory of management. Academy of Management Review*, 22(1), 20-47.

- *Mallin, C. A. Corporate governance. Oxford University Press.*
- *McWilliams, A., & Siegel, D. S. Corporate social responsibility: A theory of the firm perspective. Academy of Management Review, 26(1), 117-127.*
- *Sethi, S. P. Setting global standards: Guidelines for creating codes of conduct in multinational corporations. John Wiley & Sons.*
- *Waddock, S. Parallel universes: Companies, academics, and the progress of corporate citizenship. Business and Society Review, 109(1), 5-42.*

IOAACC

**Course Title: Business Law****Course Code: BCR404**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Examine the legal requirements and processes involved in forming a corporation, including the issuance of stocks and shares, the appointment of directors, and the responsibilities of officers.
2. Evaluate the rights and duties of shareholders, the fiduciary duties of directors and officers, corporate finance, mergers and acquisitions, and corporate governance.
3. Analyze and apply legal principles to real-world corporate scenarios.
4. Develop critical thinking skills necessary to solve legal issues that arise in the context of corporate law.

**Course Content****UNIT I****17 Hours**

Indian Contract Act, 1872: Definition & Nature of Contract Classification, Offer & Acceptance, Consideration, Capacity of Parties, Free Consent

**UNIT II****15 Hours**

Legality of Objectives, Void Agreements, Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.

**UNIT III****16 Hours**

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency. Right to Information Act, 2005

**UNIT IV****12 Hours**

The Consumer Protection Act, 2019: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- *Tulsian, P.C., & Tulsian, Bharat. Business Law. New Delhi: S. Chand & Company Ltd.*
- *Goel, P.K. Business Law for Managers. New Delhi: Pearson Education India.*
- *Kuchhal, M.C. Business Law. New Delhi: Vikas Publishing House.*
- *Kapoor, N.D. Business Law. New Delhi: Sultan Chand & Sons.*
- *Singla, R.K. Business Law. New Delhi: Taxmann Publications Pvt. Ltd.*
- *Bulchandani, K.R. Business Law. Mumbai: Himalaya Publishing House.*

**Course Title: Security Analysis and Portfolio Management**

L	T	P	Cr.
3	0	0	03

**Course Code: BCR405**

**Learning Outcomes**

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Analyze the principles of security analysis and portfolio management.
2. Evaluate financial statements and analyze securities using quantitative techniques.
3. Construct and manage investment portfolios to meet investment objectives.
4. Examine the ethical and legal issues in investment management.

**Course Content**

**UNIT I**

**12 Hours**

Security Analysis and Portfolio Management: Overview and the investment management industry, Investment –Nature, Objectives and Process. Investment Avenues/ Alternatives. Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors.

**UNIT II**

**10 Hours**

Security Analysis: Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.

Investment Analysis: Fundamental Analysis – Economic, Industry and Company Analysis.

Technical Analysis. Fundamental v/s Technical Analysis.

**UNIT III**

**11 Hours**

Portfolio Management – Concept, Portfolio Management Schemes, Portfolio Theories, Capital Market Line, Markowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory, Security Market Line.

**UNIT IV**

**12 Hours**

Portfolio Performance Evaluation and Revision. Global Investing – Benefits and Options for Global Investment. Ethical and Legal Issues in Investment Management: Overview of ethical and legal issues in investment management Code of ethics for investment professionals, Insider trading and other illegal activities, Fiduciary responsibilities of investment professionals

**Transaction Mode**

Flipped teaching, Demonstration, Case Analysis, Visualization, Group discussion, Active participation, Mentee Meter

**Suggested Readings**

- *Fischer, D.E., & Jordan, R.J. Security Analysis and Portfolio Management. Prentice Hall India.*
- *Punithavathy Pandian. Security Analysis and Portfolio Management. Vikas Publishing House Pvt. Ltd.*

- *Pring, M. Technical Analysis Explained. McGraw Hill.*
- *Avadhani, V.A. Investment and Securities Market in India. Himalaya Publishing House.*
- *French, D. Security and Portfolio Analysis. Merrill Publishing Co.*
- *Singh, P. Investment Management. Himalaya Publishing.*

IOAIC

**Course Title: Financial Markets and Institutions**  
**Course Code: BCR406**

L	T	P	Cr.
3	0	0	03

### Learning Outcomes

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Analyse the different types of financial institutions and their roles in the financial system.
2. Analyze the functioning of different financial markets and the various instruments traded in these markets.
3. Evaluate the regulatory framework governing financial markets.
4. Apply the knowledge and skills necessary to make informed investment decisions.

### Course Content

#### UNIT I

**13 Hour**

Financial Markets and Institutions: Overview of financial markets and institutions, Types of financial markets and their characteristics, Functions of financial markets.

#### UNIT II

**12 Hours**

Financial Institutions: Role of financial institutions in the financial system, Types of financial institutions, Functions of financial institutions.

#### UNIT III

**10 Hours**

Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India.

#### UNIT IV

**10 Hours**

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

### Transaction Mode

Problem solving learning, Gamification, Demonstration, Team Demonstration, Peer Demonstration, Video Demonstration, Evaluation of Practical through social media, Mock Exercise

### Suggested Readings

- *Mishkin, F. S., & Eakins, S. G. Financial markets and institutions. Pearson.*
- *Fabozzi, F. J., Modigliani, F., & Jones, F. J. Foundations of financial markets and institutions. Prentice Hall.*
- *Saunders, A., & Cornett, M. M. Financial institutions management: A risk management approach. McGraw-Hill Education.*
- *Hull, J. C. Options, futures, and other derivatives. Pearson.*
- *Madura, J. Financial markets and institutions. Cengage Learning.*
- *Mishkin, F. S., & Strahan, P. E. The economics of money, banking and financial markets. Pearson.*

**Course Title: Entrepreneurship and Small Business Management**

L	T	P	Cr.
3	0	0	03

**Course Code: BCR407**

**Learning Outcomes**

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate entrepreneurial opportunities by recognizing market gaps and customer needs, conducting feasibility analysis, and assessing potential risks and rewards.
2. Develop a comprehensive business plan by creating a strategic vision and mission and outlining operational and organizational structures.
3. Apply effective management techniques for small businesses to ensure efficient operations.
4. Apply marketing and sales strategies for small businesses by utilizing digital marketing tools effectively.

**Course Content**

**UNIT I**

**12 Hours**

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics. Entrepreneurial mindset. The distinction between manager and entrepreneur. Distinction between entrepreneur and intrapreneur. Innovation- meaning, features, and need. Latest innovations in manufacturing and service sectors. Social and commercial entrepreneurship. Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship, Socio- economic Environment.

**UNIT II**

**10 Hours**

Business Planning. Entrepreneurial Development Programmes-- their Relevance and Achievement, Role of Government in Organizing EDPs. MSMEs –Definition, Registration process and its procedure, Benefits of registration. MSMEs-Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need. Product Planning and Management; Marketing Management; Growth and Diversification Strategies.

**UNIT III**

**10 Hours**

Logistics management—meaning, features, and its role in business enterprises, Role of MSMEs in the National Economy; Role of E-commerce and M-commerce in promoting small business. Small Business and Modern Technology. Tax Considerations/tax benefits to MSMEs; MSME'S Exemptions.

**UNIT IV**

**13 Hours**

**Project works**

1. Analysis of successful entrepreneurial ventures
2. Understanding the life of celebrated and unsung entrepreneurs

3. Study Gandhi's Trusteeship model through the Corporate Social Responsibility/Corporate Governance orientation of companies.
4. Study the online business models and role of e-commerce and m-commerce
5. Study of the Indian model of businesses along with shades of business in urban and rural areas
6. Study the role of demographic, psychographic, political, competitive, and environmental factors in business
7. Study of Dabbawallas and mathematical reasoning
8. Writing a business plan
9. Lessons learned and best practices
10. Guest lectures from successful entrepreneurs

### **Transaction Mode**

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

### **Suggested Readings**

- Misra, S., & Suri, R. *Entrepreneurship: Small Business and Start-ups in India*. Oxford University Press.
- Dey, S. K., & Sarkar, S. *Entrepreneurship and Small Business Management: Indian Context*. McGraw Hill Education.
- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. *Entrepreneurship and Small Business Management*. McGraw-Hill Education.
- Kuratko, D. F. *Entrepreneurship: Theory, Process, and Practice*. Cengage Learning.
- Zimmerer, T. W., Scarborough, N. M., & Wilson, D. L. *Essentials of Entrepreneurship and Small Business Management*. Pearson.
- Barringer, B. R., & Ireland, R. D. *Entrepreneurship: Successfully Launching New Ventures*. Pearson.
- Scarborough, N. M., & Cornwall, J. R. *Essentials of Entrepreneurship and Small Business Management: Global Edition*. Pearson.
- Katz, J. A., & Green, R. P. *Entrepreneurial Small Business*. McGraw-Hill Education.



**Course Title: Business Sustainability and Growth****Course Code: BCR408**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the concept of business sustainability and its significance in achieving long-term growth.
2. Analyze and assess the environmental, social, and economic dimensions of sustainability and their implications for business operations.
3. Apply sustainable principles and innovative approaches to develop business solutions that promote sustainability and growth.
4. Evaluate the sustainable performance of organizations using appropriate metrics and tools.

**Course Content****UNIT I****10 Hours**

Business Sustainability: importance, Triple bottom line: environmental, social, and economic dimensions Sustainable development goals.

Environmental Sustainability: Climate change and its impact on business, Energy efficiency, and renewable energy, Waste management and recycling, Sustainable supply chain management.

**UNIT II****11 Hours**

Social Sustainability: Corporate social responsibility, Stakeholder engagement, and management, Diversity and inclusion in the workplace, Ethical considerations in business.

Economic Sustainability: Sustainable business models, Sustainable finance, and investment, Circular economy, Sustainable entrepreneurship.

**UNIT III****12 Hours**

Sustainable Marketing and Communication: Green marketing and consumer behavior, Sustainable branding and storytelling, Communication strategies for sustainability.

Innovation for Sustainability: Sustainable product and service innovation, Design thinking and sustainable innovation, Technology and digitalization for sustainability

**UNIT IV****12 Hours**

Measuring Sustainable Performance: Key performance indicators for sustainability, Sustainability reporting and transparency, Impact assessment and life cycle analysis, Certification, and standards for sustainability.

Case Studies and Best Practices: Analysis of real-world examples of sustainable businesses, Lessons learned, and best practices in business sustainability.

**Transaction Mode**

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brainstorming, Roleplay Demonstration, Project-based learning, Team Teaching.

**Suggested Readings**

- Elkington, J. *The triple bottom line: How today's best-run companies are achieving economic, social, and environmental success - and how you can too.* Routledge.
- Epstein, M. J., & Buhovac, A. R. *Making sustainability work: best practices in managing and measuring corporate social, environmental, and economic impacts.* Berrett-Koehler Publishers.
- Hart, S. L. *Sustainable Value: How the world's leading companies are doing well by doing good.* Stanford University Press.
- Laszlo, C., & Zhexembayeva, N. *Embedded sustainability: The next big competitive advantage.* Stanford University Press.
- Schaltegger, S., & Wagner, M. *Sustainable entrepreneurship and innovation.* Routledge.
- Smith, B., & Colander, D. C. *A better planet: 40 big ideas for a sustainable future.* Yale University Press.

**Course Title: Human Value and Moral Development**

**Course Code: BCR409**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes**

**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Demonstrate knowledge of ethical values in non-classroom activities, such as service learning, internships, and field work
2. Apply knowledge of ethical dilemmas and resolutions in academic settings, including focused and interdisciplinary research
3. Evaluate the global issues and able to apply ethical principles to resolve situations that arise in their professional lives
4. Apply the code of ethics in professional and societal development while playing different roles as responsible engineers to solve complex problems

**Course Content****UNIT I**

**7 Hours**

Value Education, Self-Exploration–content and process; ‘Natural Acceptance’ and Experiential Validation, Happiness and Prosperity, Right understanding Relationship and Physical Facilities- Understanding Happiness and Prosperity correctly, understanding and living in harmony at various levels

**UNIT II**

**8 Hours**

Needs of Self (‘I’) and ‘Body’ - *Sukhand Suvidha*, activities of ‘I’ and harmony in ‘I’, *Sanyamand Swasthya*; correct appraisal of Physical needs, Programs to ensure Sanyam and Health.

**UNIT III**

**7 Hours**

Values in human-human relationship; meaning of Justice (nine universal values in relationships) and program for its fulfilment to ensure mutual happiness; Trust and Respect as the foundational values of relationship

**UNIT IV**

**8 Hours**

Natural acceptance of human values Definitiveness of Ethical Human Conduct, Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order, Competence in professional ethics: a. Ability to utilize the professional competence for augmenting universal human order b. Ability to identify the scope and characteristics of people friendly and eco - friendly production systems, c. Ability to identify and develop appropriate technologies and management patterns for above production systems.

**Transaction Mode**

Visualization, Group discussion, Role play, Dialogue, Group Discussion, Brain storming, Video based Teaching, Open talk

**Suggested Readings**

- *Vilkka, L. The intrinsic value of nature. Brill.*
- *Radhakrishna, G. Human Values in Legal Professionals' Springer, Cham.*
- *Banks, S. Ethics and values in social work. Bloomsbury Publishing.*
- *Brooks, L. J., & Dunn, P. Business and professional ethics. Cengage Learning.*

**Semester-V****Course Title: GST Act****Course Code: BCR501**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Examine the key provisions of the GST Act and their implications on businesses and individuals.
2. Evaluate the compliance requirements of the GST Act, including registration, filing of returns, and maintenance of records.
3. Apply the concepts of GST to real-world scenarios, including tax calculations, input tax credit, and tax planning strategies.
4. Analyze the challenges and implications of GST implementation in India and propose effective solutions.

**Course Content****UNIT I****15 Hours**

GST: Overview of indirect taxation in India, Evolution and rationale behind GST, GST Council and administrative structure, Fundamental concepts and definitions in GST

**UNIT II****15 Hours**

Legal Framework and Provisions of GST: Constitutional provisions and amendments related to GST, Levy and collection of GST, Types of GST and their applicability, Input tax credit mechanism, Composition scheme and its eligibility s

**UNIT III****15 Hours**

GST Registration and Compliance: Registration process and requirements, Composition scheme registration, GST compliance, including the filing of returns and payments, Maintenance of records and accounts, GST audits and assessments

**UNIT IV****15 Hours**

GST and Business Transactions: Place of supply rules, Valuation of goods and services, Time and value of supply, Reverse charge mechanism, Exemptions and abatements

GST and Tax Planning: Input tax credit utilization and restrictions, Tax planning strategies under GST, Anti-profiteering provisions, E-commerce and its implications under GST, Recent updates and amendments in GST

**Transaction Mode**

Discussions, Case Studies, Workshops, Guest Speakers, Online Resources

**Suggested Readings**

- *Agarwal, R. Goods and Services Tax: Law and Practice. CCH India.*
- *Garg, R., & Narang, P. GST in India: Law and Practice. Wolters Kluwer India.*

- *Tulsian, P. C., & Tulsian, B. GST Made Easy: A Comprehensive Guide for Students and Practitioners. Pearson India.*
- *Malhotra, A., & Chawla, S. GST Ready Reckoner: Law & Practice Guide. Taxmann.*
- *Goyal, M., & Goyal, S. Master Guide to GST with Commentary on CGST, IGST, UTGST and GST Compensation Cess Acts. Bharat Law House.*
- *Khandelwal, R. K. GST: Law, Practice & Procedures. Commercial Law Publishers.*

10A/C

**Course Title: Quantitative Techniques****Course Code: BCR502**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Apply quantitative techniques to solve business problems effectively.
2. Apply probability distributions such as binomial, Poisson, and normal distributions to model and analyze real-world situations.
3. Formulate linear programming problems and apply graphical methods to find optimal solutions.
4. Apply interpolation, extrapolation, correlation, and regression techniques to analyze and make predictions based on data.

**Course Content****UNIT I****17 Hours**

Quantitative Techniques: Overview and Use in Business, Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson Distribution, Normal-Distribution

**UNIT II****15 Hours**

Linear Programming: Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem, Business Application of Linear Programming.

**UNIT III****16 Hours**

Interpolation and Extrapolation, Correlation: Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method.

**UNIT IV****12 Hours**

Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- Anderson, D. R., Sweeney, D. J., Williams, T. A., & Camm, J. D. *Quantitative Methods for Business*. Cengage Learning.
- Render, B., Stair Jr., R. M., Hanna, M. E., & Hale, T. S. *Quantitative Analysis for Management*. Pearson.
- Dowling, E. *Mathematical Methods for Business and Economics*. McGraw-Hill.
- Spiegel, M., & Stephens, L. *Schaum's Outline of Statistics*. McGraw-Hill.
- Lind, D. A. *Basic Statistics for Business and Economics*. McGraw-Hill.
- Sydsaeter, K., & Hammond, P. *Essential Mathematics for Economic Analysis*. Pearson.

**Course Title: Management Accounting****Course Code: BCR503**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Understand the concepts of management accounting to understand its nature, scope, and utility in various organizational contexts.
2. Apply tools of financial analysis to interpret and evaluate financial statements, including trend analysis, common size financial statements, and comparative financial statements.
3. Analyze financial statements using various tools and techniques to identify trends, patterns, and relationships.
4. Create innovative approaches to ratio analysis to evaluate financial performance for decision making.

**Course Content****UNIT I****16 Hours**

Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Utility of Management Accounting, Role of Management Accounting in decision making, Nature, Importance and Limitations of Financial Statements.

**UNIT II****17 Hours**

Tools of Financial Analysis and Interpretation of Financial Statements-Trend Analysis, Common Size Financial Statements, Comparative Financial Statements.

**UNIT III****14 Hours**

Fund Flow Statement, Cash Flow Statement (AS-3). Price Level Accounting, Social Accounting, Human Resource Accounting

**UNIT IV****13 Hours**

Responsibility Accounting: Concepts, Steps and Responsibility centres, Advantages of Responsibility Accounting. Performance Measurement and Key Performance Indicators (KPIs), Transfer Pricing, Budgeting and Variance Analysis, Performance Evaluation and Incentive Systems, Ratio Analysis: Classification of Ratios, Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios

**Transaction Mode**

Case studies, Group discussions, Practical exercises, Online modules or e-learning, Simulations, Role-playing activities, Interactive presentations, Self-paced learning materials, Problem-solving sessions

**Suggested Readings**

- Anthony, R., & Reece, R. *Principles of Management Accounting*. Richard D. Irwin Inc., Illinois.
- Khan, M. Y., & Jain, P. K. *Management Accounting*. Tata McGraw Hill, New Delhi.

- *Kaplan, R. S., & Atkinson, A. A. Advanced Management Accounting. Prentice India International, New Delhi.*
- *Maheshwari, S. N. Principles of Management Accounting. Sultan Chand & Sons, New Delhi.*
- *Pandey, I. M. Management Accounting. Vikas Publication.*
- *Bhattachacrya, D. Management Accounting. Pearson Publication.*

10A1C



**Course Title: Internship (4 Weeks)****Course Code: BCR504**

L	T	P	Cr.
-	-	-	04

**Learning Outcomes****Total Hours: 160**

After completion of this course, the learner will be able to:

1. Apply practical work experience in their field of study and theoretical knowledge in real-world situations.
2. Connect with experienced professionals in their field and learn about job opportunities and gain insights into the industry.
3. Apply theoretical knowledge gained in their academic studies to real-world situations and understand the practical implications of their academic knowledge.
4. Gain exposure to various industries and understand the different career paths available to them in their field of study.

**Course Content**

The Internship course is a 4-week program that offers students or recent graduates the opportunity to gain practical work experience (160 H) in their field of study. The course is designed to provide students with hands-on experience working in a professional environment, allowing them to apply their knowledge and skills to real-world situations. Through this program, students will have the opportunity to work with experienced professionals and gain exposure to various industries, while also developing their communication, time management, and teamwork skills.

**Transaction Mode**

Peer Demonstration, Field Visit, Role Play

**Evaluation Criteria**

- A. First Week Attendance and Report taken from industry where internee joins: 10 Marks
- B. Second Week Attendance and Report taken from industry where internee joins: 10 Marks
- C. Third Week Attendance and Report taken from industry where internee joins: 10 Marks
- D. Fourth Week Attendance and Report taken from industry where internee joins: 10 Marks
- E. Internship completion certificate duly stamped and signed from industry where internee joins: 10 Marks
- F. Viva Voce (Department will held it with one external expert): 25 Marks
- G. Submission of Training report: 25 Marks

**Course Title: MOOC**  
**Course Code: BCR599**

L	T	P	Cr.
-	-	-	02

**Course Content**

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

**Transaction Mode**

Online Teaching

MOOC

**Course Title: Auditing****Course Code: BCR505**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the nature and purpose of auditing and assurance services.
2. Apply auditing standards and procedures to the audit process.
3. Analyze audit evidence and draw conclusions based on audit findings.
4. Evaluate audit findings effectively in written and oral reports.

**Course Content****UNIT I****12 Hours**

Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit. Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions.

**UNIT II****12 Hours**

Verification and Valuation of Assets & Liabilities, Company Auditor - Qualifications and Disqualifications –Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO).

**UNIT III****10 Hours**

Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries. Position and Role of Company Secretaries, Company Secretary in Practice.

**UNIT IV****11 Hours**

Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Role of Company Secretary before, during and after Meetings.

**Transaction Mode**

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

**Suggested Readings**

- *Dinkar, P. Principles and Practice of Auditing. New Delhi: Sultan Chand and Sons.*
- *Institute of Chartered Accountants of India. Auditing and Assurance Standards. New Delhi: ICAI.*
- *Gupta, K., & Arora, A. Fundamentals of Auditing. New Delhi: Tata Mc-Graw Hill Publishing Co. Ltd.*
- *Ghatalia, S.V. Practical Auditing. New Delhi: Allied Publishers Private Ltd.*
- *Kapoor, N.D. Secretarial Practice. New Delhi: Sultan Chand and Sons.*
- *Kuchal, M.C. Secretarial Practice. New Delhi: Vikas Publishing.*

**Course Title: Financial Reporting Practices**  
**Course Code: BCR506**

L	T	P	Cr.
3	0	0	03

### Learning Outcomes

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Apply the conceptual framework and principles of financial reporting in preparing and presenting financial statements accurately and in compliance with reporting standards.
2. Analyze financial statements using various techniques, such as ratio analysis, common-size analysis, and trend analysis, to evaluate the financial performance and position of an entity.
3. Evaluate contemporary issues in financial reporting, such as fair value accounting, earnings management, and CSR reporting, and their impact on financial statements.
4. Critically assess ethical considerations in financial reporting and demonstrate an understanding of the importance of ethical behavior in financial reporting practices.

### Course Content

#### UNIT I

**11 Hours**

Financial Reporting: Conceptual Framework of Financial Reporting, Objectives and Importance of Financial Reporting, Principles and Standards of Financial Reporting, Ethical Considerations in Financial Reporting, Internal Check and Internal Audit; Distinction between Audit and Investigation, Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities; Auditor's Report. Auditing in Computerized environment

#### UNIT II

**12 Hours**

Financial Statements Preparation and Presentation: Preparation of Financial Statements (Income Statement, Balance Sheet, Statement of Cash Flows), Accounting Policies and Disclosure Requirements, Presentation and Classification of Financial Information, Segment Reporting, Special Areas of Audit: Special features of Cost Audit. Tax Audit and Management Audit

#### UNIT III

**10 Hours**

Analysis and Interpretation of Financial Statements, Ratio Analysis and its Application, Common-Size Analysis and Trend Analysis, Financial Statement Analysis Techniques, Interpretation of Financial Statements for Decision Making

#### UNIT IV

**12 Hours**

Regulatory Framework and Reporting Standards: International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP), Regulatory Bodies and their Role in Financial Reporting, Changes and Updates in Reporting Standards, Contemporary Issues in Financial Reporting: Fair Value Accounting, Earnings Management and Financial

Statement Fraud, Corporate Social Responsibility Reporting, Integrated Reporting

**Transaction Mode**

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

**Suggested Readings**

- *Melville, A. International Financial Reporting: A Practical Guide. Wiley.*
- *Pandey, I. M. Financial Accounting and Analysis. Vikas Publishing.*
- *Montgomery, R. H. Auditing theory and practice (Vol. 1). Ronald Press Company.*
- *Chan, D. Y., Chiu, V., & Vasarhelyi, M. A. (Eds.). Continuous Auditing: Theory and Application. Emerald Group Publishing.*
- *Dennis, I. Auditing theory. Routledge.*
- *Dierkes, M. Corporate social reporting and auditing: Theory and practice (pp. 354-379). De Gruyter.*
- *Kumar, R., & Sharma, V. Auditing: Principles and practice. PHI Learning Pvt. Ltd.*

**Course Title: Production and Operations Management****Course Code: BCR507**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Analyze the principles and practices of production and operations management.
2. Apply the skills and knowledge necessary to manage production and operations systems effectively.
3. Evaluate the key performance metrics used to measure operational performance.
4. Develop students' critical thinking and problem-solving skills in the context of production and operations management.

**Course Content****UNIT I****10 Hours**

Production and Operational Management: Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis. Capacity Planning and Management.

**UNIT II****12 Hours**

New Product/ Service Design and Development. Facility Location. Facility Layout. Production Planning and Control Techniques- Sequencing (Processing in Job through Two Machines) and Network Analysis - PERT/CPM (including Crashing).

**UNIT III****11 Hours**

Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management

**UNIT IV****12 Hours**

Inventory Management Fundamentals: Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT. Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

**Transaction Mode**

Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching

**Suggested Readings**

- Chase, R. B., Jacobs, F. R., & Aquilano, N. J. *Operations management for competitive advantage*. McGraw-Hill Education.
- Heizer, J., & Render, B. *Operations management: Sustainability and supply chain management*. Pearson.
- Krajewski, L. J., Ritzman, L. P., & Malhotra, M. K. *Operations management: Processes and supply chains*. Pearson.
- Slack, N., Brandon-Jones, A., & Johnston, R. *Operations management*. Pearson.

- *Schroeder, R. G., Goldstein, S. M., & Rungtusanatham, M. J. Operations management in the supply chain: Decisions and cases. McGraw-Hill Education.*
- *Hill, T. Manufacturing strategy: Text and cases. Macmillan International Higher Education.*

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**Course Title: Logistics and Supply Chain Management**  
**Course Code: BCR508**

L	T	P	Cr.
3	0	0	03

### Learning Outcomes

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Apply the fundamental concepts and principles of logistics and supply chain management.
2. Evaluate logistics network design and planning decisions, including facility location, inventory management, and demand forecasting.
3. Understand transportation and distribution management techniques, such as carrier selection, routing, scheduling, and last-mile delivery, to optimize logistics operations.
4. Apply the warehousing and materials handling, including warehouse layout design, inventory control, and order fulfilment processes.

### Course Content

#### UNIT I

**11 Hours**

Logistics and Supply Chain Management: Overview and Evolution, Importance of Supply Chain Management, Role and Functions of Logistics in Supply Chains, Key Components of Supply Chain Management

#### UNIT II

**10 Hours**

Logistics Network Design and Planning: Network Design and Configuration, Facility Location Decisions, Inventory Management and Control, Demand Forecasting and Planning

#### UNIT III

**12 Hours**

Transportation and Distribution Management: Modes of Transportation and their Characteristics, Freight Management and Carrier Selection, Routing and Scheduling of Shipments, Last-Mile Delivery and Customer Service

#### UNIT IV

**12 Hours**

Warehousing and Materials Handling: Warehouse Operations and Layout Design, Inventory Storage and Control, Materials Handling Equipment and Technologies, Order Fulfilment and Pick-Pack-Ship Processes

Supply Chain Integration and Collaboration: Supplier Relationship Management, Customer Relationship Management, Collaborative Planning, Forecasting, and Replenishment (CPFR), Information Technology in Supply Chain Management

### Transaction Mode

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

### Suggested Readings

- Bowersox, D. J., Closs, D. J., & Cooper, M. B. *Supply Chain Logistics Management*. McGraw-Hill Education.
- Chopra, S., & Meindl, P. *Supply Chain Management: Strategy, Planning, and Operation*. Pearson.



- Coyle, J. J., Novack, R. A., Gibson, B., & Bardi, E. J. *Transportation: A Supply Chain Perspective*. Cengage Learning.
- Rushton, A., Croucher, P., & Baker, P. *The Handbook of Logistics and Distribution Management*. Kogan Page.
- Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. *Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies*. McGraw-Hill Education.
- Sunil, C. S., & Peter, M. R. *Supply Chain Management: Strategy, Planning, and Operation*. Springer.

10AAC

**SEMETER-VI****Course Title: Financial Management****Course Code: BCR601**

L	T	P	Cr.
3	1	0	04

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Analyze and interpret financial statements to make informed decisions.
2. Evaluate the cost of capital and the risk-return trade-offs in financial decision-making.
3. Apply financial analysis tools to make investment and financing decisions.
4. Develop skills for effective financial planning and control.

**Course Content****UNIT I****14 Hours**

Financial Management: Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques.

**UNIT II****16 Hours**

Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.

**UNIT III****15 Hours**

Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure

**UNIT IV****15 Hours**

Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- *Van Horne, J.C. Financial Management and Policy. New Delhi: Prentice Hall of India.*
- *Van Horne, J.C., & Wachowicz Jr., J.W. Fundamentals of Financial Management. New Delhi: Prentice Hall of India.*
- *Chandra, P. Financial Management. New Delhi: Tata McGraw Hill.*
- *Khan, M.Y., & Jain, P.K. Financial Management - Text and Problems. New Delhi: Tata McGraw Hill.*
- *Brealey, R.A., & Myers, S.C. Principles of Corporate Finance. New Delhi: Tata McGraw Hill.*
- *Pandey, I.M. Financial Management. New Delhi: Vikas Publishing House.*

**Course Title: Corporate Law****Course Code: BCR602**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Analyze the legal requirements and processes involved in forming a corporation, including the issuance of stocks and shares, the appointment of directors, and the responsibilities of officers.
2. Evaluate the rights and duties of shareholders, the fiduciary duties of directors and officers, corporate finance, mergers and acquisitions, and corporate governance.
3. Analyze and apply legal principles to real-world corporate scenarios.
4. Develop critical thinking skills necessary to identify, analyze, and solve legal issues that arise in the context of corporate law.

**Course Content****UNIT I****15 Hours**

Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership, Performance of the Contract: Remedial Measures; Auctionable Claims.

**UNIT II****15 Hours**

Negotiable Instruments Act, 1881: Definition, Acceptance and Negotiation, Rights and Liabilities of Parties, Dishonor of Negotiable Instrument, Hundis, Bankers and Customers.

**UNIT III****15 Hours**

Factories Act, 1948: Objectives; Definitions; Approval; Licensing & Registration of Factories; The Inspecting Staff Health; Safety Welfare; Working Hours of Adults; Employment of Women; Child Labour – Issues and Challenges; Leave with Wages.

**UNIT IV****15 Hours**

The Industrial Disputes Act, 1947: Scope & Object; Definitions; Authorities; Reference of Disputes; Procedure, Powers & Duties of Authorities; Award & Settlement; Strikes & Lockouts; Lay-off & Retrenchment etc.

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

**Suggested Readings**

- *Malik, K.L. Industrial Laws and Labour Laws. Lucknow: Eastern Book Company.*
- *Kumar, H.L. Digest of Labour Cases. New Delhi: Universal Law Publishing Co P Ltd.*
- *Srivastava, S.C. Industrial Relations & Labour Laws. New Delhi: Vikas Publishing House (P) Ltd.*
- *Sharma, J.P. Simplified Approach to Labour Laws. New Delhi: Bharat Law House (P) Ltd.*

- *Sharma, J.P. Industrial Laws. New Delhi: Taxmann.*

IQAC

**Course Title: Operation Research****Course Code: BCR603**

L	T	P	Cr.
3	1	0	4

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Apply operations research techniques to model and solve optimization problems.
2. Analyze and interpret the results of optimization models to support decision-making.
3. Formulate integer programming problems to address discrete decision-making situations.
4. Utilize simulation techniques to analyze and improve system performance.

**Course Content****UNIT I****16 Hours**

Operational Research—Meaning, Significance and Scope. Linear Programming: Formulation of Linear Programming—Problem, Graphical Method, Simplex Method.

**UNIT II****14 Hours**

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem.

**UNIT III****15 Hours**

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both).

**UNIT IV****15 Hours**

Games Theory: Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation: Process, Advantages, Limitations and Applications.

**Transaction Mode**

Problem solving learning, Case Analysis, Cooperative Teaching, Inquiry based learning, Visualization, Group discussion, Active participation

**Suggested Readings**

- Taha, H. A. *Operations Research: An Introduction*. Pearson.
- Paneerselvam. *Operations Research*. New Delhi: Prentice Hall of India.
- Kapoor, V.K. *Operations Research*. New Delhi: Sultan Chand & Sons.
- Sharma, J.K. *Operations Research: Theory and Applications*. New Delhi: Macmillan India Ltd.
- Kalavathy. *Operations Research*. New Delhi: Vikas Publishing House.

**Course Title: Project Management****Course Code: BCR604**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the principles and concepts of project management to determine effectiveness in different project scenarios.
2. Create project management plans and schedules by applying appropriate tools and techniques, considering project scope, deliverables, timelines, and resource allocation.
3. Analyze project risks, employing qualitative and quantitative methods, to develop effective mitigation strategies that address potential challenges and uncertainties.
4. Apply the project management software effectively, utilizing its features and functionalities to plan, execute, monitor, and control projects, and enhance collaboration and communication within project teams.

**Course Content****UNIT I****12 Hours**

Project Management: Definition of a project and project management, The project life cycle, Project stakeholders and their roles, Project management processes, and knowledge areas.

**UNIT II****11 Hours**

Project Planning and Scheduling: Developing project charters and scope statements, Work breakdown structures, and project schedules, Critical path analysis and network diagrams, Resource allocation, and levelling.

**UNIT III****10 Hours**

Project Risk Management: Identifying and assessing project risks, developing risk mitigation and contingency plans, and Managing project changes and scope creep.

**UNIT IV****12 Hours**

Project Control and Software: Monitoring and controlling project progress and quality, Project reporting, and communication, Project management software tools and their use, Agile project management principles and practices.

**Transaction Mode**

Problem solving learning, Case Analysis, Cooperative Teaching, Inquiry based learning, Visualization, Group discussion, Active participation

**Suggested Readings**

- Kerzner, H. *Project management: A systems approach to planning, scheduling, and controlling*. Wiley.
- Schwalbe, K. *Information technology project management*. Cengage Learning.
- *A Guide to the Project Management Body of Knowledge (PMBOK Guide)*. Project Management Institute.

- *Agile Alliance. Agile Manifesto. <https://agilemanifesto.org/>*
- *Jim Highsmith. Agile Project Management: Creating Innovative Products. Pearson Education.*
- *Managing Successful Projects with PRINCE2. Axelos.*

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**Course Title: E-Commerce****Course Code: BCR605**

L	T	P	Cr.
1	0	2	2

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Evaluate the concepts and technologies used in e-commerce.
2. Analyze different e-commerce business models and evaluate their effectiveness.
3. Design and implement effective e-commerce strategies for businesses.
4. Examine and analyze emerging trends and technologies in e-commerce.

**Course Content****UNIT I****11 Hours**

E-commerce: Definition of e-commerce, History and development of e-commerce, Types of e-commerce business models, the role of technology in e-commerce.

**UNIT II****13 Hours**

E-commerce Business Strategies: Developing an e-commerce strategy, Website design and usability, E-commerce marketing and advertising, E-commerce analytics and metrics.

**UNIT III****10 Hours**

E-commerce Security and Legal Issues: Online security and privacy, E-commerce payment systems, Legal and ethical issues in e-commerce, Intellectual property and copyright.

**UNIT IV****11 Hours**

Emerging Trends in E-commerce: Mobile commerce, social commerce, Virtual reality commerce, Future trends in e-commerce.

**Transaction Mode**

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

**Suggested Readings**

- *Laudon, K. C., & Traver, C. G. E-commerce. Pearson Education Limited.*
- *Turban, E., & King, D. Electronic commerce: A managerial and social networks perspective. Springer.*
- *Rayport, J. F., & Jaworski, B. J. Introduction to e-commerce. McGraw-Hill Education.*
- *Chaffey, D. E-business and e-commerce management: Strategy, implementation and practice. Pearson Education Limited.*
- *Kalakota, R., & Whinston, A. B. Electronic commerce: A manager's guide. Routledge.*
- *Lee-Kelley, L., & Sanzogni, L. E-commerce and entrepreneurship: Theory and practice. Routledge.*



**Course Title: Emotional Intelligence in Corporates****Course Code: BCR606**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes**

After completion of this course, the learner will be able to: **Total Hours: 45**

1. Demonstrate the concept of emotional intelligence and its relevance in corporate settings.
2. Apply self-awareness techniques to recognize and manage personal emotions and reactions in professional situations.
3. Develop strategies for self-management, including stress management and impulse control.
4. Apply effective communication and relationship management skills to foster positive interpersonal dynamics in corporate environments.

**Course Content****UNIT I****10 Hours**

Emotional Intelligence, Emotional intelligence and its impact on corporate success, the role of emotions in the workplace, Assessing and developing emotional intelligence

**UNIT II****11 Hours**

Self-Awareness and Self-Management, Self-awareness techniques and practices, Emotional self-regulation and impulse control, Stress management and resilience in professional settings, Developing a growth mind-set

**UNIT III****12 Hours**

Social Awareness and Empathy, developing empathy and understanding others' emotions, Nonverbal communication and emotional cues, Cultural sensitivity and diversity awareness, Ethical considerations in emotional intelligence

**UNIT IV****12 Hours**

Communication and Relationship Management, Effective communication skills for building positive relationships, Conflict resolution and negotiation strategies, Collaborative teamwork and leadership skills, Emotional intelligence in organizational culture and change management

**Transaction Mode**

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

**Suggested Readings**

- Goleman, D. *Emotional Intelligence: Why It Can Matter More Than IQ.* Bantam.
- Bradberry, T., & Greaves, J. *Emotional Intelligence 2.0.* TalentSmart.
- Mayer, J. D., Roberts, R. D., & Barsade, S. G. *Human Abilities: Emotional Intelligence.* *Annual Review of Psychology*, 59, 507-536.

- Cherniss, C., & Goleman, D. (Eds.). *The Emotionally Intelligent Workplace: How to Select For, Measure, and Improve Emotional Intelligence in Individuals, Groups, and Organizations*. Jossey-Bass.
- Salovey, P., & Mayer, J. D. *Emotional Intelligence*. *Imagination, Cognition and Personality*, 9(3), 185-211.
- Ciarrochi, J., & Mayer, J. D. (Eds.). *Applying Emotional Intelligence: A Practitioner's Guide*. Psychology Press.

IOAIC

**Course Title: Relationship Management****Course Code: BCR607**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes****Total Hours: 45**

After completion of this course, the learner will be able to:

1. Understand the fundamental concepts and principles of relationship management in various business contexts.
2. Analyze customer relationship management strategies and techniques to build and maintain strong customer relationships.
3. Apply employee relationship management techniques to foster employee engagement, satisfaction, and effective communication within the organization.
4. Evaluate stakeholder relationship management principles and apply strategies to engage and manage relationships with key stakeholders.

**Course Content****UNIT I****11 Hours**

Relationship Management: Overview, Importance and Benefits of Relationship Management in Business, Key Principles and Concepts of Relationship Management, Relationship Management Strategies

**UNIT II****12 Hours**

Customer Relationship Management (CRM): Building Customer Relationships, Customer Retention and Loyalty Programs, Managing Customer Complaints and Service Recovery, Supplier Relationship Management (SRM): Managing Supplier Relationships, Supplier Selection and Evaluation, Negotiation and Contract Management, Supplier Performance Measurement and Improvement

**UNIT III****11 Hours**

Employee Relationship Management (ERM): Managing Employee Relationships, Employee Engagement and Satisfaction, Effective Communication and Feedback, Conflict Resolution and Team Building

**UNIT IV****11 Hours**

Stakeholder Relationship Management (STKM): Identifying and Engaging Key Stakeholders, Stakeholder Communication and Engagement, Managing Stakeholder Expectations, Building Sustainable Relationships

**Transaction Mode**

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

**Suggested Readings**

- Peppers, D., & Rogers, M. *Managing Customer Relationships: A Strategic Framework*. Wiley.
- Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Patterson, J. L. *Purchasing and Supply Chain Management*. Cengage Learning.

- *Armstrong, M. Armstrong's Handbook of Human Resource Management Practice. Kogan Page.*
- *Fawzy Soliman, F., & Sauer, D. Stakeholder Relationship Management: A Maturity Model for Organizational Implementation. Routledge.*
- *Sharma, A., & Sheth, J. N. Customer Relationship Management: A Strategic Perspective. Macmillan.*
- *Leach, M. P. Relationship Marketing: Successful Strategies for the Age of the Customer. Pearson.*

10A1C

**Course Title: RTI Act**  
**Course Code: BCR608**

L	T	P	Cr.
3	0	0	3

### **Learning Outcomes**

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Analyze the concept and significance of the Right to Information Act in the Indian context.
2. Apply the procedures and guidelines for accessing information under the RTI Act.
3. Analyze the role and responsibilities of public authorities and information officers in implementing the RTI Act.
4. Evaluate the impact of the RTI Act on promoting transparency, accountability, and good governance in India.

### **Course Content**

#### **UNIT I**

**12 Hours**

Right to Information Act: Overview of the RTI Act in India, Historical Background and Evolution of RTI in India, Objectives and Importance of RTI for Transparency and Accountability, Key Provisions and Salient Features of the RTI Act in India, Rights and Obligations under RTI Act: Fundamental Right to Information in the Indian Constitution, Scope and Coverage of the RTI Act in India

#### **UNIT II**

**10 Hours**

Public Authorities and their Obligations under the Act, Exemptions and Exceptions to Disclosure of Information, Accessing Information under RTI Act, Making an Application for Information under RTI, Procedure for Filing and Processing RTI Applications, Form and Format of Information sought under RTI

#### **UNIT III**

**11 Hours**

Timelines and Procedures for Information Disclosure and Appeals, Role of Public Authorities and Information Officers: Duties and Responsibilities of Public Authorities under RTI, Designation and Functions of Information Officers in India, Handling and Processing of RTI Applications by Public Authorities, Record-keeping and Record Management under the RTI Act

#### **UNIT IV**

**12 Hours**

Implementation and Impact of RTI Act: Review and Evaluation of RTI Implementation in India, Challenges and Limitations in the Implementation of RTI Act, Role of RTI in Promoting Transparency, Accountability, and Good Governance in India, Case Studies and Practical Applications of RTI in India

#### **Transaction Mode**

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

#### **Suggested Readings**

- *Sharma, P. K. Right to Information Act: Concept, Law, and Practice. Bharat Law House.*
- *Mohanty, P. K. Right to Information Act: A Handbook. Universal Law Publishing.*
- *Verma, S. Right to Information: Law and Practice. LexisNexis.*
- *Nigam, S. The Right to Information Act: India's Democratic Experience. Oxford University Press.*
- *Choudhary, L. P., & Misra, S. The Right to Information Act in India: Concepts and Challenges. Pearson Education.*

RTI Act

**Course Title: Factory Act**  
**Course Code: BCR609**

L	T	P	Cr.
3	0	0	3

### Learning Outcomes

**Total Hours: 45**

After completion of this course, the learner will be able to:

1. Apply self-awareness techniques to recognize and manage personal emotions and reactions in professional situations.
2. Develop strategies for self-management, including stress management and impulse control.
3. Enhance social awareness by recognizing and empathizing with the emotions of others.
4. Apply effective communication and relationship management skills to foster positive interpersonal dynamics in corporate environments.

### Course Content

#### UNIT I

**12 Hours**

Factory Act: Historical Background and Evolution of Factory Act in India, Objectives and Purpose of the Factory Act, Scope and Applicability of the Act to Different Industries, Key Provisions and Salient Features of the Factory Act in India

Registration and Licensing under Factory Act: Registration of Factories and Renewal of License, Classification of Factories based on Size and Hazard, Obligations and Requirements for Obtaining Factory License, Periodic Inspections and Compliance Audits by Authorities

#### UNIT II

**10 Hours**

Health, Safety, and Welfare Provisions: Health and Safety Measures in Factories, Occupational Safety and Health Standards, Prevention of Accidents and Safety Precautions, Welfare Facilities for Workers under the Factory Act

#### UNIT III

**11 Hours**

Working Hours, Leave, and Employment Conditions: Regulation of Working Hours and Overtime, Provisions for Weekly Holidays and Leave Entitlements, Employment Conditions and Contractual Obligations, Employment of Women and Provisions for Maternity Benefits

#### UNIT IV

**12 Hours**

Enforcement, Penalties, and Compliance: Authorities Responsible for Enforcement of the Factory Act, Inspections, Investigations, and Reporting Violations, Penalties and Legal Consequences for Non-Compliance, Importance of Compliance with Factory Act for Employers and Employees

### Transaction Mode

Group discussion, Experiential learning, Brain storming, Active participation, Flipped teaching

### Suggested Readings

- Goleman, D. *Emotional Intelligence: Why It Can Matter More Than IQ.* Bantam.

- *Bradberry, T., & Greaves, J. Emotional Intelligence 2.0. TalentSmart.*
- *Mayer, J. D., Roberts, R. D., & Barsade, S. G. Human Abilities: Emotional Intelligence. Annual Review of Psychology, 59, 507-536.*
- *Cherniss, C., & Goleman, D. (Eds.). The Emotionally Intelligent Workplace: How to Select For, Measure, and Improve Emotional Intelligence in Individuals, Groups, and Organizations. Jossey-Bass.*
- *Salovey, P., & Mayer, J. D. Emotional Intelligence. Imagination, Cognition and Personality, 9(3), 185-211.*
- *Ciarrochi, J., & Mayer, J. D. (Eds.). Applying Emotional Intelligence: A Practitioner's Guide. Psychology Press.*

IOAIC



**SEMESTER-VII****Course Title: Research Methodology****Course Code: BCR701**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Evaluate the research process, including the identification of research problems, formulation of research questions, and the steps involved in designing, conducting, and reporting research studies.
2. Apply appropriate research design and sampling techniques based on the research objectives, ensuring the selection of suitable methods for data collection and analysis.
3. Analyze and interpret research data using both quantitative and qualitative techniques, including descriptive and inferential statistics, thematic analysis, and content analysis.
4. Evaluate the ethical considerations involved in conducting research, including obtaining informed consent, ensuring participant confidentiality, and maintaining integrity in data collection and reporting.

**Course Content****UNIT I****16 Hours**

Research: Nature, Purpose, and Scope of Research, Definition of research, Importance of research in various fields, Characteristics of good research.

Research Process: Steps and Components Identification of research problem, Formulation of research objectives and questions, Literature review and theoretical framework, Research design and methodology, Data collection and analysis, Interpretation and reporting of results, Ethical considerations in research

**UNIT II****14 Hours**

Research Design: Types and Selection, Experimental, quasi-experimental, and non-experimental designs, Cross-sectional and longitudinal designs, Case study, survey, and ethnographic designs.

Sampling Techniques: Principles and Methods, Probability sampling techniques (simple random sampling, stratified sampling, cluster sampling), non-probability sampling techniques (convenience sampling, purposive sampling, snowball sampling), Sample size determination

**UNIT III****15 Hours**

Data Collection Methods: Questionnaires and surveys, Interviews (structured, semi-structured, and unstructured), Observations (participant and non-participant).

Data Analysis Techniques: Descriptive statistics (measures of central tendency and variability), Inferential statistics (hypothesis testing,

correlation, regression), Qualitative data analysis (thematic analysis, content analysis)

#### **UNIT IV**

**15 Hours**

Research Ethics: Ethical considerations in research involving human participants, Informed consent and confidentiality, Integrity and responsible conduct of research.

Research Reporting and Presentation: Writing a research proposal, Structure and format of a research report, Effective presentation of research findings, Publication and dissemination of research results.

#### **Transaction Mode**

Face-to-face classroom instruction, offline synchronous sessions, online asynchronous discussions, Individual research projects, Group discussions and presentations, Practical exercises and data analysis tasks

#### **Suggested Readings**

- *Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Sage Publications.*
- *Sekaran, U., & Bougie, R. Research Methods for Business: A Skill-Building Approach. Wiley*
- *Neuman, W. L. Social Research Methods: Qualitative and Quantitative Approaches. Pearson.*
- *Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students. Pearson.*
- *Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.*
- *Panneerselvam, R. Research Methodology. PHI Learning Pvt. Ltd.*

**Course Title: Research Proposal****Course Code: BCR702**

L	T	P	Cr.
2	0	4	4

**Learning Outcomes****Total Hours: 90**

After completion of this course, the learner will be able to:

1. Apply critical thinking skills to identify and define a research problem, develop research questions, and justify the significance and relevance of the research proposal.
2. Evaluate the literature review in existing research and develop a theoretical framework to support the research proposal.
3. Design a well-structured and coherent research proposal, including clear and concise sections such as introduction, literature review, methodology, and expected outcomes.
4. Formulate the research proposal effectively, both in written and oral formats, addressing questions and feedback.

**Course Content****UNIT I****22 Hours**

Research Proposal: Purpose, Components, and Significance, Definition and importance of research proposal, Role of research proposal in the research process, Components of a research proposal.

Research Problem Identification and Justification: Identifying research gaps and formulating research questions, Justifying the significance and relevance of the research problem, reviewing existing literature and establishing the research context

**UNIT II****23 Hours**

Defining Research Objectives and Research Questions: Formulating clear and concise research objectives, aligning research objectives with the research problem, developing research questions to address the objectives

Research Methodology and Design: Selecting appropriate research design and methodology, determining data collection methods and techniques, Addressing issues of sampling, data analysis, and ethical considerations

**UNIT III****23 Hours**

Conducting a Literature Review: Identifying relevant sources and literature databases, critically analysing and synthesizing existing literature, Identifying gaps and areas for further research.

Establishing a Theoretical Framework: Developing a conceptual framework or theoretical model, identifying relevant theories and frameworks to support the research study, Establishing linkages between the research problem, objectives, and theories

**UNIT IV****22 Hours**

Writing the Research Proposal: Organizing and structuring the research proposal, writing clear and concise sections, including the introduction,

literature review, methodology, and expected outcomes, Following guidelines and formatting requirements.

Presenting the Research Proposal: Preparing an effective oral presentation of the research proposal, Communicating the research problem, objectives, methodology, and expected outcomes, Addressing questions and feedback from the audience

**Transaction Mode**

Lectures, Discussions, Workshops, Case Studies, Research Proposal, Presentations, Practical Exercises, One-on-One Consultations

**Suggested Readings**

- *Sekaran, U., & Bougie, R. Research Methods for Business: A Skill-Building Approach. Wiley.*
- *Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Sage Publications.*
- *Leedy, P. D., & Ormrod, J. E. Practical Research: Planning and Design. Pearson.*
- *Kumar, R. Research Methodology: A Step-by-Step Guide for Beginners. Sage Publications India.*
- *Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students. Pearson.*
- *Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.*

**Course Title: Ethics & IPR**  
**Course Code: BCR703**

L	T	P	Cr.
2	0	0	2

### Learning Outcomes

**Total Hours: 30**

After completion of this course, the learner will be able to:

1. Evaluate the ethical principles and their application in various contexts, including business, technology, research, and professional practice.
2. Analyze ethical issues and dilemmas related to intellectual property rights, technology development, and the digital era.
3. Evaluate the legal framework and concepts of intellectual property rights, including patents, copyrights, trademarks, and their implications in innovation and creativity.
4. Develop ethical decision-making skills and strategies to navigate complex ethical challenges in business, technology, research, and professional settings.

### Course Content

#### UNIT I

**7 Hours**

Ethics and IPR: Meaning, importance, and ethical principles. Intellectual Property Rights: Types of IPR, significance, and legal framework. Ethical Decision-Making in Business: Ethical theories and frameworks, Ethical Issues in Technology: Privacy, security, artificial intelligence, and digital rights

#### UNIT II

**8 Hours**

Patents: Concept, patentability, and patent infringement, Copyrights: Scope, protection, and fair use, Trademarks: Registration, infringement, and brand protection, Research Ethics: Responsible conduct of research, plagiarism, and data integrity, Ethical Considerations in Technology Development: Implications of emerging technologies, ethical design, and social impact, Ethical Governance: Role of ethics in organizational decision-making, corporate culture, and stakeholder management, Corporate Social Responsibility: Definition, implementation, and impact on society and environment

#### UNIT III

**8 Hours**

Global Ethics: Cultural relativism, ethical challenges in international business, and ethical standards, International Intellectual Property Rights: Global treaties, challenges, and harmonization efforts, Digital Ethics: Privacy, data protection, cybersecurity, and online ethics, Ethical Issues in the Use of Artificial Intelligence (AI) and Big Data, Ethical Leadership: Traits, responsibilities, and ethical decision-making in leadership roles, Professional Ethics: Ethical codes and standards in various professions

#### UNIT IV

**7 Hours**

Bioethics: Ethical considerations in genetic engineering, human subjects research, and healthcare delivery. Ethical Issues in Healthcare: Patient rights,

end-of-life decisions, and access to healthcare. Technology Transfer: Licensing, commercialization, and intellectual property valuation. Open Source and Open Innovation: Ethical considerations and impact on innovation

**Transaction Mode**

Lectures, Discussions, Workshops, Case Studies, Research Proposal, Presentations, Practical Exercises, One-on-One Consultations

**Suggested Readings**

- *Velasquez, M. G. Business Ethics: Concepts and Cases. Pearson.*
- *Lawrence, A. T., & Weber, J. Business and Society: Stakeholders, Ethics, Public Policy (15th ed.). McGraw-Hill Education.*
- *Beauchamp, T. L., & Bowie, N. E. Ethical Theory and Business. Pearson.*
- *Kizza, J. M. Ethical and Social Issues in the Information Age. Springer.*
- *Patterson, D. Ethics in Business: A Guide for Managers. Routledge.*
- *Waelde, C., Kheria, S., & Cornwell, J. Contemporary Intellectual Property: Law and Policy. Oxford University Press.*

**Course Title: Proficiency in Teaching****Course Code: BCR704**

L	T	P	Cr.
0	0	4	2

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Design the learner-centered instructional plans and learning outcomes.
2. Apply innovative teaching strategies and technologies to engage learners.
3. Analyze the different assessment methods to evaluate student learning.
4. Reflect on teaching experiences and continuously improve teaching practices.
5. Develop effective communication and classroom management skills.

**Course Content****UNIT I****12 Hours**

Overview of the course and its objectives - Theories of learning and their implications for teaching - Understanding the role of the teacher and student in the learning process - Writing clear and measurable learning outcomes - Meaning Nature, definition, scope, and importance Pedagogy, Andragogy, and Heutagogy – Skills-based approach to teaching (Teaching skills), Micro-teaching, Macro teaching. Methods and approaches of teaching - CAM, Structure-function approach, Synthetic and Analytic approach, Jurisprudential inquiry model

**UNIT II****13 Hours**

Understanding the diverse needs and backgrounds of learners - Creating an inclusive and supportive learning environment - Facilitating active learning and student engagement strategies  
Lectures, discussions, and demonstrations - Group work, collaborative learning, and cooperative learning - Problem-based learning, case studies, and simulations

**UNIT III****15 Hours**

Integrating technology tools into instruction – Online, blended learning, flipped learning, and M-learning approaches - Using educational software and platforms effectively  
Formative and summative assessment methods – Difference between Assessment, Evaluation and Measurement, E-assessment tools,

**UNIT IV****20 Hours**

The importance of reflective practice in teaching - Self-assessment and evaluation of teaching effectiveness – Need for Professional development - Teaching in multicultural and international classrooms - Culturally responsive teaching practices  
Meaning, Definition of teaching model - Assumptions, Importance, Role, and type of teaching models. Historical teaching model, Philosophical model of teaching

### **Transaction Mode**

Discussions, Case Studies, Microteaching, Classroom Observations, Peer Teaching: Video Analysis, Role-Playing, Lecture-cum-demonstration, Classroom Simulations, Reflective Journals/Blogs, Teaching Portfolios and Technology Integration, Flipped Teaching.

### **Suggest Reading**

- *Ali, L. Teacher education. New Delhi: APH Publishing Corporation.*
- *Anandan, K. Instructional technology in teacher education. New Delhi: APH Publishing Corporation.*
- *Bruce R Joyce and Marsha Weil, Models of Teaching, Prentice Hall of India Pvt Ltd, 1985.*
- *Chalan, K. S. Introduction to educational planning and management. New Delhi: Anmol Publications Pvt. Ltd.*
- *Chand, T. (2008). Principles of teaching. New Delhi: Anmol Publications Pvt. Ltd.*
- *Chiniwar, P. S. The technology of teaching. New Delhi: Anmol Publications Pvt. Ltd.*
- *Curzon, L. B., & Tummons, J. Teaching in future education. U.S.A: Bloomsbury Academic Publications.*
- *Das, R.C. (1993): Educational Technology – A Basic Text, Sterling Publishers Pvt. Ltd.*
- *Evaut, M. The International Encyclopedia of Educational Technology.*
- *Gage N L, Handbook of Research on Teaching, Rand Mc Nally and Co., Chicago, 1968.*
- *Graeme, K. (1969): Blackboard to Computers: A Guide to Educational Aids, London, Ward Lock.*
- *Haas, K.B. and Packer, H.Q. (1990): Preparation and Use of Audio-Visual Aids, 3rd Edition, Prentice Hall, Inc.*
- *Haseen Taj (2006): modern Educational Technology, Agra: H.P Bhargava Book House.*
- *Jarvis, M. (2015). Brilliant ideas for ICT in the classroom. New York: Routledge Publications.*
- *Kumar, K.L. (2008): Educational Technology, New Age International Pvt. Ltd. Publishers, New Delhi (Second Revised Edition).*
- *Kumar, P. (2015). Web-based technology in education. New Delhi: APH Publishing Corporation.*
- *Mangal, S. K. (2014). Advanced educational psychology. New Delhi: PHI Learning Pvt. Ltd.*
- *Mohan, R. (2011). Teacher education. New Delhi: PHI Learning Pvt. Ltd.*
- *Mukhopadhyay, M. (1990): Educational Technology – Year Book 1988, All India Association for Educational Technology, New Delhi.*
- *Murty, K. (2015). Educational technology. New Delhi: APH Publishing Corporation.*
- *Popham, W. J. (2014). Classroom assessment. U.S.A: Pearson Publications.*
- *Purayil, A. V. (2015). Educational technology. New Delhi: APH Publishing Corporation.*



- *Ranford, C. P. (2013). Strategies for successful student teaching. New Jersey: Pearson Publications.*
- *Schrum, L., & Levin, B. B. (2015). Leading 21st Century School. U.S.A.: Sage Publications.*
- *Sharma R A, Technology of Teaching, International Publishing House, Meerut, 1988.*
- *Sharma, R. N., & Chandra. S. S. (2007). Advanced educational technology. New Delhi: Atlantic Publications.*
- *Siddiqui M S., and Khan M S., Models of Teaching – Theory and Research, Manas Publication, New Delhi, 1991*
- *Singh, & et. al. (2014). Educational technology: teaching-learning. New Delhi: APH Publishing Corporation.*

**WEBLIOGRAPHY**

- *wiki.eveuniversity.org*
- *www.adprima.com*
- *www.apa.org*
- *www.crlt.umich.edu*
- *www.edutopia.org*
- *www.eveuniversity.org*
- *www.facultyfocus.com*
- *www.reddit.com*
- *www.theteachersguide.com*

**Course Title: Computer Lab**

**Course Code: BCR705**

L	T	P	Cr.
0	0	4	2

**Learning Outcomes**

**Total Hours: 60**

After completion of this course, the learner will be able to:

1. Analyze the hardware, software, components of a network and the interrelations.
2. Evaluate networking protocols and their hierarchical relationship to compare protocol models and select appropriate protocols for a particular design.
3. Acquire the skill to manage multiple operating systems, systems software, network services and security to evaluate and compare system software and emerging technologies
4. Apply solutions for networking and security problems, balancing business concerns, technical issues and security

**Course Content**

**Networking and System Management**

Hardware, software, and network components and their interrelationships. Networking protocols and select appropriate ones for specific design scenarios. Operating systems, system software, and network services. Networking and security problems, considering performance and security balance.

**Transaction Mode**

Problem-solving learning, blended learning, Gasification, Cooperative learning, Inquiry-based learning, Visualization, Group discussion, experiential learning, Active participation

**Course Title: Service Learning****Course Code: BCR706**

L	T	P	Cr.
0	0	4	2

**Learning Outcomes****Total Hours: 60**

After completion of this course, the learner will be able to:

1. Participate in community activities to establish connections and build relationships.
2. Evaluate community needs through research and conversations with community members.
3. Develop and implement initiatives that address community needs.
4. Analysis on personal growth, community impact, and ethical considerations related to service activities.

**Course Content**

This course aims to engage students in meaningful service-learning activities that foster community linking. Students will actively participate in community-based projects, collaborate with community members and organizations, and reflect on the impact of their service activities. Through this experiential learning approach, students will develop a deep understanding of community needs, build relationships with diverse stakeholders, and contribute to community development.

In this course, students are expected to have a presence in the community throughout the semester and reflect on their experiences regularly. In these reflections, they use course content as a basis for their analysis and understanding of the key theoretical, methodological and applied issues at hand.

**Transaction Mode**

Problem solving learning, blended learning, Gamification, Cooperative learning, Inquiry based learning, Visualization, Group discussion, experiential learning, Active participation

**Suggested Reading**

- *"Service-Learning in Higher Education: Concepts and Practices"* by Barbara Jacoby.
- *"Learning Through Serving: A Student Guidebook for Service-Learning and Civic Engagement Across Academic Disciplines and Cultural Communities"* by Christine M. Cress, Peter J. Collier, and Vicki L. Reitenauer.
- *"Reflection: Turning Experience into Learning"* by David Boud, Rosemary Keogh, and David Walker.
- *"The Community Engagement Professional in Higher Education: A Competency Model for an Emerging Field"* by Lina D. Dostilio.

**Course Title: Internship (4 Weeks)****Course Code: BCR707**

L	T	P	Cr.
-	-	-	04

**Learning Outcomes**

After completion of this course, the learner will be able to:

1. Develop professional skills such as communication, time management, teamwork, and problem-solving skills
2. Connect with experienced professionals in their field and learn about job opportunities and gain insights into the industry.
3. Apply theoretical knowledge gained in their academic studies to real-world situations and understand the practical implications of their academic knowledge.
4. Gain exposure to various industries and understand the different career paths available to them in their field of study.

**Course Content**

The Internship course is a 4-week program that offers students or recent graduates the opportunity to gain practical work experience in their field of study. The course is designed to provide students with hands-on experience working in a professional environment, allowing them to apply their knowledge and skills to real-world situations. Through this program, students will have the opportunity to work with experienced professionals and gain exposure to various industries, while also developing their communication, time management, and teamwork skills.

**Transaction Mode**

Peer Demonstration, Field Visit, Role Play

**Evaluation Criteria**

- A. First Week Attendance and Report taken from industry where internee joins: 10 Marks
- B. Second Week Attendance and Report taken from industry where internee joins: 10 Marks
- C. Third Week Attendance and Report taken from industry where internee joins: 10 Marks
- D. Fourth Week Attendance and Report taken from industry where internee joins: 10 Marks
- E. Fifth Week Attendance and Report taken from industry where internee joins: 10 Marks
- F. Sixth Week Attendance and Report taken from industry where internee joins: 10 Marks
- G. Internship completion certificate duly stamped and signed from industry where internee joins: 10 Marks
- H. Viva Voce (Department will held it with one external expert): 20 Marks
- I. Submission of Training report: 10 Marks

**Course Title: MOOC**

**Course Code: BCR799**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr.</b>
-	-	-	<b>02</b>

**Course Content**

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

**Transaction Mode**

Online Teaching

MOOC

**SEMESTER-VIII****Course Title: Dissertation****Course Code: BCR801**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr.</b>
-	-	-	<b>20</b>

**Learning Outcomes**

After completion of this course, the learner will be able to:

1. Develop advanced research skills, including literature review, data collection, analysis, and interpretation, to investigate a specific research question or problem.
2. Apply critical thinking and analytical skills to evaluate existing literature, theories, and methodologies, and generate new insights or perspectives within the chosen research area.
3. Demonstrate effective communication skills by presenting research findings and arguments in a clear, coherent, and well-structured dissertation, adhering to academic writing conventions.
4. plan, manage, and execute an independent research project, demonstrating self-motivation, time management, and organizational skills throughout the dissertation process.

**Course Content**

The Dissertation course is designed to provide students with comprehensive guidance and support throughout the process of conducting independent research and writing a dissertation. Through this course, students will acquire advanced research skills, develop critical analysis abilities, and effectively communicate their research findings. The course will emphasize the importance of independent project management and provide extensive guidance on research methodologies, data analysis techniques, and academic writing conventions.

**Transaction Mode**

Field work, Mentoring, Discussion