

**GURU KASHI UNIVERSITY**



**BACHELOR OF COMMERCE HONs.**

**SESSION: 2022-23**

**DEPARTMENT OF COMMERCE**

## **PROGRAMME LEARNING OUTCOMES**

1. 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.
2. Creates trained professionals who can handle various financial activities associated with the banking and insurance sectors.
3. Demonstrating knowledge of different specializations in accounting, costing, banking, and finance with practical exposure that the students to stand in the organization getting employment.
4. Explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market analysis, accounting field, financial field, etc.
5. Cultivate entrepreneurial skills and mindset among the students. Subjects like entrepreneurship, marketing, finance, and advertising help students start and maintain a successful business
6. Acquire practical skills to work as a tax consultant, audit assistant, and other financial supporting services.

### Programme Structure

<b>Semester-I</b>							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	<b>BCM101</b>	Financial Accounting	Core	4	0	0	4
2	<b>BCM102</b>	Economics	Core	4	0	0	4
3	<b>BCM103</b>	Corporate Laws and Business Law	Core	4	0	0	4
4	<b>BCM104</b>	Business Communication Skills	Compulsory Foundation	3	0	2	4
5	<b>BCM105</b>	Seminar	Skill Based	0	0	4	2
<b>Disciplinary Elective- I (Any one of the following)</b>							
6	<b>BCM106</b>	Business Organisation & Management	Discipline Elective-I	3	0	0	3
7	<b>BCM107</b>	Foundations of International Business					
8	<b>BCM199</b>		MOOC	-	-	-	2
<b>Total</b>				<b>18</b>	<b>0</b>	<b>6</b>	<b>23</b>
<b>Semester-II</b>							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	<b>BCM201</b>	Financial Management	Core	4	0	0	4
2	<b>BCM202</b>	Business Statistics	Core	4	0	0	4
3	<b>BCM203</b>	Business Environment	Core	4	0	0	4
4	<b>BCM204</b>	Introduction to Computers and Information Systems	Skill Based	4	0	0	4
5	<b>BCM205</b>	Introduction to Computers and Information Systems (Lab)	Skill Based	0	0	4	2
<b>Disciplinary Elective- II (Any one of the following)</b>							
6	<b>BCM206</b>	Marketing of Services	Discipline Elective-II	3	0	0	3
7	<b>BCM207</b>	Marketing Management					
<b>Total</b>				<b>19</b>	<b>0</b>	<b>4</b>	<b>21</b>
<b>Semester-III</b>							
Sr. No	Course Code	Course Title	Type of Course	L	T	P	Total Credits
1	<b>BCM301</b>	Direct And Indirect Taxation	Core	4	0	0	4
2	<b>BCM302</b>	Business Mathematics & Operation Research	Core	4	0	0	4
3	<b>BCM303</b>	E-Commerce	Skill Based	4	0	0	4
4	<b>BCM304</b>	E-Commerce Lab	Skill Based	0	0	6	3
5	<b>BCM305</b>	Environment Studies	Ability Enhancement	1	0	0	1

<b>Disciplinary Elective- III (Any one of the following)</b>							
6	<b>BCM306</b>	Entrepreneurial Development	Discipline Elective-III	3	0	0	3
7	<b>BCM307</b>	Business Regulatory Framework					
8			OEC	2	0	0	2
9	<b>BCM399</b>		MOOC	-	-	-	-
<b>Total</b>				<b>18</b>	<b>0</b>	<b>6</b>	<b>21</b>
<b>Open Elective Courses (Any One) (For other Departments)</b>							
1	<b>BCM308</b>	Human Resource Management	OEC	2	0	0	2
2	<b>BCM309</b>	Business Research Methods					
3	<b>BCM310</b>	Financial Services					
4	<b>BCM311</b>	Managerial Economics					
5	<b>BCM312</b>	Financial Market					
6	<b>BCM313</b>	Investment Management					
<b>Semester-IV</b>							
<b>Sr. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Credits</b>
1	<b>BCM401</b>	Banking Theory, Law, and Practice	Core	4	0	0	4
2	<b>BCM402</b>	Cost & Corporate Accounting	Core	4	0	0	4
3	<b>BCM403</b>	E-Accounting	Skill Based	4	0	0	4
4	<b>BCM404</b>	E-Accounting Lab	Skill Based	0	0	6	3
5	<b>BCM405</b>	Basics of Research	Research Skills	5	0	0	5
<b>Disciplinary Elective (Any one of the following)</b>							
6	<b>BCM406</b>	Financial Markets, Institutions, and Financial Services	Discipline Elective	3	0	0	3
7	<b>BCM407</b>	Insurance and Risk Management					
<b>Value Added Courses (For other Departments also)</b>							
8	<b>BCM408</b>	Human Value and Moral Development	Value Added Course	2	0	0	2
<b>Total</b>				<b>22</b>	<b>0</b>	<b>6</b>	<b>25</b>
<b>Semester-V</b>							
<b>Sr. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Credits</b>
1	<b>BCM501</b>	Management Accounting	Core	4	0	0	4
2	<b>BCM502</b>	Auditing	Core	4	0	0	4
3	<b>BCM503</b>	Internship (4 Weeks)	Skill Based	-	-	-	4

4	<b>BCM504</b>	Research Methodology	Research Skills	5	0	0	5
<b>Disciplinary Elective (Any one of the following)</b>							
5	<b>BCM505</b>	Computerized Accounting System	Discipline Elective	3	0	0	3
6	<b>BCM506</b>	Enterprise Resource Planning					
7	<b>BCM599</b>		MOOC	-	-	-	-
<b>Total</b>				<b>16</b>	<b>0</b>	<b>0</b>	<b>20</b>
<b>Semester-VI</b>							
<b>Sr. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total Credits</b>
1	<b>BCM601</b>	Project Work	Research Skills	-	-	-	10
2	<b>BCM602</b>	Dissertation	Research Skills	-	-	-	20
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
<b>Grand Total</b>				<b>93</b>	<b>0</b>	<b>22</b>	<b>138</b>

**Note: Students will undergo a summer internship for 4 weeks during summer vacations after 4<sup>th</sup> semester.**

#### **EVALUATION CRITERIA FOR THEORY COURSES**

A. Continuous Assessment: [25 Marks]

- i. Surprise Test (Two best out of three) - (10 Marks)
- ii. Term paper (10 Marks)
- iii. Assignment(s) (10 Marks)
- iv. Attendance (5 marks)

B. Mid Semester Test-1: [30 Marks]

C. MST-2: [20Marks]

D. End-Term Exam: [20 Marks]

**Evaluation Criteria for other courses has been given separately with respective courses**

**SEMESTER-I****Course Title: Financial Accounting****Course Code: BCM101**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Acquire the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
2. Demonstrate knowledge of the preparation of financial statements in accordance with Generally Accepted Accounting Principles.
3. Acquire knowledge about the application of accounting concepts, and principles conventions.
4. Evaluate the reasons for the difference between cash book and pass book balances
5. Analyse financial accounting problems and opportunities in real-life situations

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

1. Meaning and scope of accounting, bookkeeping, and accounting, Objectives of Accounting,
2. Basic Accounting Concepts and Conventions, Accounting Cycle, Double Entry system: Meaning, Rules for Debit and Credit.
3. Single Entry System – Meaning, features, Defects

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

1. Differences between Single Entry and Double Entry,
2. Accounting transactions- Journal, Ledger,
3. Preparation of Trial Balance, and
4. Preparation of Cash Book,
5. Preparation of Final Accounts (without adjustments) – Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet

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

1. Final Accounts (with adjustments) – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings.

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

1. Depreciation – Meaning, Causes, Types – Straight Line Method, written down Value method, Sinking Fund method.
2. Rectification of errors – Classification of errors, Preparation of Suspense Account, Bank Reconciliation Statement

**Transaction Mode**

Problem solving learning, blended learning, Gamification, Active participation, Demonstration

**Suggested Readings**

- Ramachandran, N., & Kakani, R. K. (2020). *Financial Accounting for Management* | McGraw-Hill Education.
- Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. (2020). *Financial accounting: tools for business decision-making*. John Wiley & Sons.
- Warren, C. S., Jonick, C., & Schneider, J. (2020). *Financial accounting*. Cengage Learning.
- Pratt, J., & Peters, M. F. (2020). *Financial Accounting*. John Wiley & Sons.

**Course Title: Economics****Course Code: BCM102**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Evaluate the behaviour of consumers in terms of the demand for products.
2. Analyse the performance of firms under different market structures.
3. Evaluate the factors affecting firm behaviour such as production and costs.
4. Acquire skill about allocation of scarce resources by the societies, governments, businesses, households, and individuals.
5. Create their Careers in banking, finance, business, industry and government Sector.

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

1. Micro Economics — meaning, scope and subject matter,
2. Concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve, Demand curve for Normal, inferior and Giffen goods,
3. Supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price.

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

1. Utility analysis: Cardinal approach – Law of diminishing marginal utility, Equi-marginal utility.
2. Ordinal approach – Indifference curve analysis, Budget line, Consumer Equilibrium.
3. Elasticity of demand – meaning, degrees, measurement of various elasticity of demand

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

1. Production Function – meaning, types, Laws of production, Relationships among TP, AP, and MP.
2. Concept of Isoquant and Isocost, Cost analysis – Different concepts, types.

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

1. Revenue- meaning, concepts: TR, AR, MR and relationship among TR, AR, MR.
2. Perfect competition – Short run and long run equilibrium.
3. Monopoly – Short run and long run equilibrium – Concept of Price discrimination.
4. Monopolistic competition, Oligopoly Market, Theory of Wage Determination, Determination of Rent, Profit

**Transaction Mode**

Blended learning, Cooperative learning, Group Discussions, Case Analysis, Group discussion, experiential learning, Active participation

**Suggested Readings**

- Besanko, D., & Braeutigam, R. (2020). *Microeconomics*. John Wiley & Sons.
- Kaldor, N. (2020). *Economics without equilibrium*. Routledge.
- Cowell, F. (2018). *Microeconomics: principles and analysis*. Oxford University Press.

**Course Title: Corporate Laws and Business Laws****Course Code: BCM103**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Demonstrate skill in the regulatory environment in which the companies are formed and operate.
2. Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc.
3. Demonstrate an understanding of the Legal Environment of Business.
4. Acquire the skill to become a professional business lawyer.
5. Demonstrate recognition of the requirements of the contract agreement.



## Course Content

### UNIT I

16 Hours

1. Introduction: Concept of lifting of corporate veil,
2. Types of companies, association not for profit, illegal association,
3. Formation of company – Promoters, their legal position, pre-incorporation.
4. Contract and provisional contracts, Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.

### UNIT II

14 Hours

1. Share Capital – issue, allotment and forfeiture of share, Demat of share, transmission of shares,
2. Members and shareholder – their rights and duties, convening and conduct of shareholder's meetings,
3. Management – Directors, their dis-qualifications, appointment, legal position, powers and duties.

### UNIT III

15 Hours

1. Disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.
2. Dividend and issue of bonus shares, Investigations, winding up – concept and modes of winding up

### UNIT IV

15 Hours

1. Business Law – Introduction, Nature of contract, Types.
2. Offer and Acceptance, Consideration, Capacity to contract, Free consent, Legality of object. Performance of contract, Discharge of contract, Remedies for Breach of contract, quasi contracts.
3. Contract of Agency – Creation, classification of Agents, Principal Agent relationships, Delegation of authority, Personal liability of agent, Termination of agency.
4. Indemnity & Guarantee, Bailment, Pledge, Mortgage, Hypothecation.
5. Law of Sale of goods – Conditions and warranties, Transfer of Ownership, Remedial Measures- Rights of Unpaid

### Transaction Mode

Case based Teaching, Demonstration, Group Discussions, blended learning, Gamification, Cooperative learning

### Suggested Readings

- Kapoor, N. D. (2020). *Elements of Mercantile Law, ND Kapoor, 38th e, 2020*. Sultan Chand & Sons.
- FBA, J. B., FBA, A. B., & Cartwright, J. (2020). *Anson's law of contract*. Oxford University Press.

- Singh, S. K., Tiwary, A., & Gupta, N. (2021). *Business Law*. RAJEEV BANSAL.
- Mitchell, L. E. (2019). *Progressive corporate law*. Routledge.

**Course Title: Business Communication Skills**  
**Course Code: BCM104**

L	T	P	Cr.
4	0	0	04

### Learning Outcomes

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

1. Demonstrate knowledge about theory, fundamentals and tools of communication.
2. Evaluate the issues relating to the Language of communication
3. Apply vital communication skills which are integral to their personal, social and professional interactions.
4. Demonstrate verbal and non-verbal communication ability through presentations.
5. Acquire efficiency in understanding the opportunities and employment in the Field of communications

### Course Content

#### UNIT I

**14 Hours**

1. Introduction: Basic Communication; Basic forms of Communication, Self-development and Communication, developing positive personal attitudes, whole communication.
2. Principles of effective communication, informal and formal communication networks, grapevine, and communication barriers, improving communication

#### UNIT II

**18 Hours**

1. Principles of Effective Communication: Concepts.
2. Writing Skills: Planning business messages, rewriting, editing, first draft, reconstruction of final draft, business letters, memos format and appearance, request letters, good news and bad news letters, persuasive letters, sales letters, collection letters, office memorandum etc.
3. Principles of effective listening, 6 factors effecting listening, listening exercises—oral, written and video sessions

#### UNIT III

**16 Hours**

1. Modern Form of Communication & Report Writing: Telex, Fax, Telegram, e-mails and Teleconferences.
2. Advertisements, Tender notices, auction notice, public notice, Introduction to proposals, short reports and formal reports, report presentation on any chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation

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

1. Resume writing. Non-verbal aspects of communication
2. Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences. Practical's also

**Transaction Mode**

Video based Teaching, open talk, blended learning, Visualization, Group discussion, Active participation, Dialogue, Team Demonstration

**Suggested Readings**

- Dwyer, J., & Hopwood, N. (2019). *The business communication handbook*. Cengage AU.
- Deirdre, B. (2017). *Answers for Modern Communicators: A Guide to Effective Business Communication*. Routledge.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods*. Routledge.
- Chan, M. (2020). *English for business communication*. Routledge.

**Course Title: Seminar****Course Code: BCM105**

L	T	P	Cr.
0	0	4	02

**Learning Outcomes**

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

1. Create apprehension of mindful speaking over business subject matter.
2. Acquire skill of in-depth presentation of concerned business activities.
3. Demonstrate the subjective expertise gather over previous semesters.
4. Evaluate the theoretical knowledge with their practical experience.

**Course Content**

Each student of the course has to deliver one presentation concerning Current trends and issues in commerce and business. The topic will then be discussed through case studies and group discussions.

**Transaction Mode**

Demonstration, Evaluation of Practical through peer demonstration, Role Play, Mock Exercise

**Evaluation Criteria**

- A. Relevance of the topic with Current trends and issues in commerce and business: 20 Marks
- B. Presentation (PPT): 20 Marks
- C. Presentation Skills: 40 Marks
- D. Case Studies relevance: 10 Marks
- E. Group Discussion: 10 Marks

**Course Title: Business Organisation & Management**  
**Course Code: BCM106**

L	T	P	Cr.
3	0	0	03

### Learning Outcomes

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

1. Demonstrate knowledge about the concepts of management such as functions, features, scope, principles and process etc.
2. Apply the contributions of different management thinkers in Business.
3. Evaluate different forms of business organizations viz; Sole Proprietorship, Partnership, Joint Hindu Family Business & Co-operative Organizations.
4. Acquire the efficiency and skills to take Managerial decisions.
5. Analyse effective application of Business Management techniques to diagnose and solve organizational problems and develop optimal managerial decisions

### Course Content

#### UNIT I

**12 Hours**

1. Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade,
2. Forms of business organization – Sole proprietorship, partnership, joint stock company, types of company, cooperative societies; choice of a suitable form of business organization.

#### UNIT II

**10 Hours**

1. Basic concepts of Management: Definition, need and scope, Different schools of management thought, Behavioral, Scientific, Systems and Contingency.
2. Contribution of Management Thinkers: Taylor, Fayol, Elton Mayo

#### UNIT III

**13 Hours**

1. Planning– Concept, Nature, Importance, Steps, Limitations, Management by objectives.
2. Organizing Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures- Line and Staff Authority, Functional, Product, Matrix, Geographical, Customer, New Forms of Organization Virtual, Organizations as Networks, Types of Network Organizations/Clusters, Self-Organizing Systems.
3. Organizational Designs for Change and Innovation, Designing Principles for New Forms of Organizations

#### UNIT IV

**10 Hours**

1. Staffing - Concept, Nature, Importance, Steps, Concept of knowledge worker.
2. Directing – Concept, Nature, Importance.

3. Controlling - Concept, Nature, Importance, Process of controlling, Control techniques.

**Transaction Mode**

Active participation, flipped teaching, Case based Teaching, Question, Cooperative Teaching

**Suggested Readings**

- Griffin, R. (2021). *Fundamentals of management*. Cengage Learning.
- Allen, W. T., Kraakman, R., & Khanna, V. S. (2021). *Commentaries and cases on the law of business organization*. Wolters Kluwer.
- Daft, R. L. (2020). *Organization theory & design*. Cengage learning.
- Wollmann, P., Kühn, F., & Kempf, M. (2020). *Three pillars of organization and leadership in disruptive times*. Springer International Publishing.

**Course Title: Foundations of International Business**

**Course Code: BCM107**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes**

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

1. Evaluate the complexities of international business and globalization from home versus host-country, and regional, cultural perspectives
2. Analyse the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.
3. Evaluate present and future opportunities and risks for international business activities.
4. Demonstrate knowledge about business expansion in abroad and key issues related to their operations in other countries.
5. Create their own business or become an entrepreneur and framework to support successful decision-making install relevant functions.

**Course Content**

**UNIT I**

**12 Hours**

1. Types of international business
2. basic structure of international business environment; risk in international business
3. motives for international business; barriers to international business.

**UNIT II**

**13 Hours**

1. Foreign market entry modes; factors of country evaluation and selection
2. decisions concerning foreign direct and portfolio investment,
3. control methods in international business

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

1. Basic foreign manufacturing and sourcing decisions; product and branding decisions for foreign markets;
2. approaches to international pricing; foreign channel and logistical decisions

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

1. Accounting differences across countries; cross cultural challenges in international business;
2. international staffing and compensation decisions;
3. basic techniques of risk management in international business

**Transaction Mode**

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

**Suggested Readings**

- Hamilton, L., & Webster, P. (2018). *The international business environment*. Oxford University Press.
- Buckley, P. J., Enderwick, P., & Cross, A. R. (Eds.). (2018). *International business*. Oxford University Press.
- Van Tulder, R., Verbeke, A., & Piscitello, L. (Eds.). (2018). *International business in the information and digital age*. Emerald Group Publishing.
- Tricker, R. B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.

**SEMESTER-II****Course Title: Financial Management****Course Code: BCM201**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes**

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

1. Demonstrate knowledge of fundamental financial concepts, especially time value of money.
2. Evaluate the effects of decision making of finance manager on shareholder's wealth maximization.
3. Apply capital budgeting projects using traditional as well as modern methods.
4. Analyse the different ways of raising capital and their respective advantages and disadvantages in different circumstances.
5. Apply the financial concepts to calculate ratios and do the capital budgeting.

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

1. Introduction: Scope of Financial Management, Objectives of Financial Management; Investment Decisions; Financing decisions;
2. Profit Maximization vs. Wealth Maximization, Sources of Long term & Short-term Financing. Time value of money.

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

1. Capital Budgeting: Meaning, importance and various techniques; Pay back methods; Post Pay- back period; rate of return method;
2. Net Present value method; Internal rate of return method; Profitability index method.

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

1. Cost of Capital: Introduction; measurement of cost of capital; cost of equity shares; cost of preference shares; cost of debt;
2. Calculation of overall cost of capital.

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

1. Capital Structure: Introduction; capital structure decisions; NI approach; NOI approach; MM approach; Traditional approach.
2. Working Capital: Meaning, Factors affecting working capital management and sources of working capital, Approaches.

**Transaction Mode**

Problem solving learning, Cooperative learning, Inquiry based learning, flipped teaching, Active participation, Video based Teaching

**Suggested Readings**

- Block, S. B., Hirt, G. A., & Danielsen, B. R. (2018). *Foundations of financial management*. McGraw-Hill Education.
- Barr, M. J., & McClellan, G. S. (2018). *Budgets and financial management in higher education*. John Wiley & Sons.
- Shapiro, A. C., & Hanouna, P. (2019). *Multinational financial management*. John Wiley & Sons.

**Course Title: Business Statistics****Course Code: BCM202**

L	T	P	Cr.
4	0	0	4

**Learning Outcomes**

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

1. Analyse statistical data graphically using frequency distribution and cumulative frequency distribution.
2. Demonstrate knowledge about basic statistical concepts, tabular and graphical presentation of data.
3. Analyse ability regarding different types of statistical tests and employment in this field.

4. Apply discrete and continuous probability distribution to various business problems.

### **Course Content**

#### **UNIT I**

**16 Hours**

1. Introduction to statistics- Definition, Importance and limitations, Function and scope
2. Measure of Central Tendency: Mean, Median, Mode, Mathematical averages including geometric mean and harmonic mean.
3. Measure of dispersion: Range, Quartile deviation, Mean deviation and Standard deviation.

#### **UNIT II**

**14 Hours**

1. Theory of Probability. Approaches to the calculation of probability. Calculation of event probabilities. Addition and multiplication laws of probability.
2. Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.

#### **UNIT III**

**14 Hours**

1. Probability distributions: Binomial, Poisson and Normal.
2. Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear.
3. Rank Correlation. Regression Analysis. Principle of least squares and regression lines.

#### **UNIT IV**

**16 Hours**

1. Regression equations and estimation. Standard Error of Estimates.
2. Index numbers: Need, Definition and limitations of index numbers- Simple and weighted Indexnumbers.

### **Transaction Mode**

Problem solving learning, Gamification, Cooperative learning, Inquiry based learning, Brain storming

### **Suggested Readings**

- Black, K. (2019). *Business statistics: for contemporary decision making*. John Wiley & Sons.
- Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2020). *Essentials of modern business statistics with Microsoft Excel*. Cengage Learning.
- Siegel, Andrew F. (2017). *Practical Business Statistics*. International Edition (4th Ed.). Irwin McGraw Hill



**Course Title: Business Environment**  
**Course Code: BCM203**

L	T	P	Cr.
4	0	0	04

### **Learning Outcomes**

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

1. Evaluate the nature and role of legal, economic, Political and technological environment.
2. Demonstrate knowledge in industrial policy and its impact on privatization.
3. Analyse the key decisions that multinational firms make concerning the choice of markets and entry strategies
4. Acquire the conceptual knowledge on economic and noneconomic environment in business, industrial policies and different types of economic system
5. Analyse the impact of various environments on business, the pros and cons of new industrial policy, benefits and arguments against privatization, and achievements and failures of economic planning.

### **Course Content**

#### **UNIT I**

**14 Hours**

1. Business Environment: Concept, importance and components, Internal and external environment, changing dimensions of business environment, Economic Trends (An overview).

#### **UNIT II**

**16 Hours**

1. National income, saving and investment, Industrial growth since 1950s, Recent trends in prices
2. Indian Planning: Basic strategy of Indian planning, Current five-year plan: objectives and basic framework, Resource allocation in five-year plans;

#### **UNIT III**

**15 Hours**

1. Achievements and failures of Indian planning.
2. Economic Environment - Elements of economic environment,
3. Economic Systems: Capitalism, Socialism and Mixed Economy

#### **UNIT IV**

**15 Hours**

1. Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy.
2. Socio-cultural Environment: Social responsibility of business, Business ethics.
3. Functions of WTO, IMF & World Bank

**Transaction Mode**

Brain storming, Role play, Demonstration, Project based learning, Team Teaching, Ted Talks, Blogs, Gamification

**Suggested Readings**

- Halbert, T., & Ingulli, E. (2020). *Law and ethics in the business environment*. Cengage Learning.
- Hamilton, L., & Webster, P. (2018). *The international business environment*. Oxford University Press.
- Cherunilam, F. (2021). *Business environment*. Himalaya Publishing House Pvt. Ltd.

**Course Title: Introduction to Computers and Information Systems**  
**Course Code: BCM204**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Acquire the skills regarding technology and understand the fundamental hardware components and the role of these components
2. Evaluate the difference between an operating system and an application program and their use in a computer
3. Demonstrate some examples of computer and state the effect of use of computertechnology on some common products.
4. Apply IT in different industries like banking, railways, airlines, financial system, health, education, etc.

**Course Content****UNIT I****19 Hours**

Computer- Meaning, Characteristics, Advantages, Limitations, Types, Applications. Data Representation. Hardware, Firmware, Live-ware, Software, Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, functions of operating system. Application software: General Purpose Packaged Software and tailor-made software.

**UNIT II****21 Hours**

Information System: Meaning, Need of an efficient Information System, Types of Information System. Information requirement for Planning, Coordination, and Control for various levels in Business, Industry. Basic of data arrangement and access

**UNIT III****18 Hours**

Databases: The Modern Approach, Meaning of Internet, Growth of internet, Origin of Internet. Basic Internet Terminology, Net Etiquette.

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

Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support System: Introduction, Decision making, DSS -concept, objective.

**Transaction Mode**

Video Demonstration, Evaluation of Practical through social media, Role Play, Team Demonstration

**Suggested Readings**

- Rainer, R. K., & Prince, B. (2021). *Introduction to information systems*. John Wiley & Sons.
- Earl, M. (2018). *Emerging trends in managing new information technologies*. Routledge.
- Comer, D. (2017). *Essentials of computer architecture*. Chapman and Hall/CRC.

**Course Title: Introduction to Computers and Information Systems (Lab)**

L	T	P	Cr.
0	0	4	02

**Course Code: BCM205**

**Learning Outcomes**

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

1. Acquire the skills regarding technology and understand the fundamental hardware components and the role of these components
2. Evaluate the difference between an operating system and an application program and their use in a computer
3. Demonstrate some examples of computer and state the effect of use of computertechnology on some common products.
4. Apply IT in different industries like banking, railways, airlines, financial system, health, education, etc.

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

1. Computer- Meaning, Characteristics, Advantages, Limitations, Types, Applications. Data Representation.
2. Hardware, Firmware, Live-ware, Software, Relationship between hardware and software.

3. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, functions of operating system.
4. Application software: General Purpose Packaged Software and tailor-made software.

#### **UNIT II**

**8 Hours**

1. Information System: Meaning, Need of an efficient Information System, Types of Information System.
- 2.
3. Information requirement for Planning, Coordination, and Control for various levels in Business, Industry. Basic of data arrangement and access

#### **UNIT III**

**5 Hours**

1. Databases: The Modern Approach, Meaning of Internet, Growth of internet, Origin of Internet.
2. Basic Internet Terminology, Net Etiquette.

#### **UNIT IV**

**7 Hours**

1. Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.
2. Management Information System: Meaning, concepts, input and output of MIS with illustration.
3. Decision Support System: Introduction, Decision making, DSS - concept, objective.

#### **Transaction Mode**

Video Demonstration, Evaluation of Practical through social media, Role Play, Team Demonstration

#### **Suggested Readings**

- Rainer, R. K., & Prince, B. (2021). *Introduction to information systems*. John Wiley & Sons.
- Earl, M. (2018). *Emerging trends in managing new information technologies*. Routledge.
- Comer, D. (2017). *Essentials of computer architecture*. Chapman and Hall/CRC.

#### **Evaluation Criteria**

- A. First Practical (Unit-I): 20 Marks
- B. Second Practical (Unit-II): 20 Marks
- C. Third Practical (Unit-III): 20 Marks
- D. Fourth Practical (Unit-IV): 20 Marks
- E. Final Practical at end of the semester (Comprehensive practical): 20 Marks

**Course Title: Marketing of Services****Course Code: BCM206**

L	T	P	Cr.
3	0	0	3

**Learning Outcomes**

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

1. Evaluate the significance of services marketing in the global economy and the deeper aspects of successful services marketing.
2. Demonstrate conceptual knowledge in service marketing mix to analyse the difference between product and service marketing.
3. Apply the concepts of service marketing mix in various services.
4. Analyse the challenges and opportunities before the marketing of services and to develop the suitable marketing mix or plans.
5. Demonstrate integrative knowledge of marketing issues associated with service productivity, perceived quality, customer satisfaction and loyalty.

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

1. Introduction to services marketing: role of services marketing; consumer behaviour in service encounters: customer interaction, purchase process, needs and expectations of customers

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

1. Positioning services in competitive markets: search for competitive advantage; market segmentation, positioning vis-à-vis competitors.
2. Creating the service product: identifying and classifying supplementary services, planning and branding service products,

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

1. Designing and managing service processes: service process redesign, customer misbehaviour; balancing demand and capacity: fluctuations in demand, capacity constrain,
2. Planning the service environment: consumer responses to and dimensions of service environment; managing people for service advantage

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

1. Service leadership and culture managing relationship and building loyalty: customer-firm relationship, analysing and managing customer base; customer management relationship system in services marketing;
2. Customer feedback and service recovery: customer complaining behaviour, principles and responses to effective service recovery, service quality and the gap model,
3. Measuring and improving service quality, defining, measuring and improving service productivity; organizing for service leadership: search for synergy in service management, creating a leading service organization.

**Transaction Mode**

Cooperative learning, Demonstration, Case based Teaching, Collaborative Teaching, Active participation

**Suggested Readings**

- Baron, S., Harris, K., & Hilton, T. (2018). *Services marketing: text and cases*. Bloomsbury Publishing.
- Wirtz, J., & Lovelock, C. (2021). *Services marketing: People, technology, strategy*. World Scientific.

**Course Title: Marketing Management**

**Course Code: BCM207**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes**

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

1. Analyse the elements of the marketing mix satisfy customer needs and understand the process and usage of segmentation, targeting and positioning.
2. Demonstrate knowledge about the various distribution channels in the market and the fields in which more employment opportunities are available in future
3. Apply the concepts of Advertising and sales promotions in marketing environment and to be cognizant the recent trends in marketing
4. Acquire skills and ability to sale and purchase the goods and services if theychoose marketing as a career

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

1. Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview.
2. Evolution of marketing concept, Role of Marketing in developing economy.
3. Marketing Environment – Micro and Macro components and their impact on marketing decisions.

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

1. Market segmentation and positioning. Buyer behaviour, Consumer versus Organizational Buyers, Consumer decision-making process.
2. Product Decisions: Concept of a product, Classification of products, Major product decisions, Product line and product mix, Product life-cycle—strategic implications.
3. Branding, Packaging and Labelling.

**UNIT III**

**12 Hours**

1. New product development and consumer adoption process.
2. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.
3. Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling

**UNIT IV**

**12 Hours**

1. Promotion Decisions: Communication process; Promotion mix— advertising, personal selling, sales promotion, publicity and public relations;
2. Determining advertising budget; Copy designing and its testing. Media selection; Advertising effectiveness;
3. Sales promotion – tools and techniques. Marketing Research: Meaning and scope of marketing research; Marketing research process.

**Transaction Mode**

Brain storming, Role play, Demonstration, Panel Discussions, Gamification, Cooperative learning.

**Suggested Readings**

- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2018). *Marketing management: an Asian perspective*. Harlow: Pearson.
- Deepak, R. K. A., & Jeyakumar, S. (2019). *Marketing management*. Educreation Publishing. Stanton,
- Baines, P., Whitehouse, S., Antonetti, P., & Rosengren, S. (2021). *Fundamentals of Marketing 2e*. Oxford University Press, USA

**SEMESTER-III**

**Course Title: Direct and Indirect Taxation**

**Course Code: BCM301**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Demonstrate knowledge and skills relating to the Indian tax system as applicable to individuals, single companies and group of companies.
2. Acquire knowledge, abilities & skills to conduct tax research, engage in Tax planning activities & resolve tax controversies with the internal revenue services
3. Acquire the knowledge of markets, market conditions, government policies & their impact on Business.

## **Course Content**

### **UNIT I**

**14 Hours**

1. Meaning and Definition of Direct Tax, Distinction between Capital and Revenue, Basis of charge; Incidence of tax, Exempted incomes;
2. Computation of Income from salaries and house property, Agriculture Income & its tax treatment.
3. Clubbing of Income and Aggregation of Income. Computation of Total Income. Difference between Tax Evasion and Tax Avoidance.

### **UNIT II**

**16 Hours**

1. Profit and gains from business and profession, Capital gains, Income from other sources.
2. Depreciation, carry forward and set off of losses, Income of other persons to be included in assesses' total income.
3. Deductions out of gross total income. Deductions of under 80C. Deduction of tax at source;
4. Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties.

### **UNIT III**

**18 Hours**

1. Central Sales Tax Act—its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal.
2. Value Added Tax. Customs Act, 1962—an overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation.
3. Prohibitions/restrictions of export & import, determination of duty where Goods consist of articles of different rate of duties, warehousing, duty drawbacks u/s 74 & 75, special provisions regarding baggage, postal goods

### **UNIT IV**

**12 Hours**

1. Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT, Service Tax.
2. Punjab Value Added Tax: Introduction, features, important terms and definitions, difference from Punjab Sales Tax, Incidence and levy of tax.

## **Transaction Mode**

Case based Teaching, Demonstration, Gamification, Cooperative learning, Group discussion, experiential learning, Active participation



**Suggested Readings**

- Gerber, C., Klemm, M. A. D., Liu, M. L., & Mylonas, V. (2018). *Personal income tax progressivity: Trends and implications*. International Monetary Fund.
- Buenker, J. D. (2018). *The Income Tax and the Progressive Era*. Routledge.
- Ueda, M. J. (2018). *Estimating the corporate income tax gap: the RA-GAP methodology*. International Monetary Fund.

**Course Title: Business Mathematics & Operation Research****Course Code: BCM302**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Acquire knowledge about problems of transportation
2. Demonstrate critical thinking in modelling and problem-solving skills in a variety of context
3. Apply the knowledge of mathematics (algebra, matrices, optimization) in solving business problems.
4. Apply fundamentals and arithmetic skills in real business Scenario

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

1. Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices;
2. Properties of determinants; Calculation of values of determinants up to third order; Adjoint of a matrix, elementary row or column operation; Finding inverse of a matrix through adjoint and elementary row or column operations;

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

1. Solution of a system of linear equations having unique solution and involving not more than three variables. Applications of matrix in business.
2. Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding;

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

1. Valuation of simple loans and debentures; Problems relating to sinking funds Linear Programming -Formulation of LPP; Graphical method of solution

2. Problems relating to two variables including the case of mixed constraints; Cases having no solution; multiple solutions, unbounded solution, and redundant constraints.

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

1. Simplex Method - Solution of problems up to three variables, including cases of mixed constraints;
2. Duality, Transportation Problem and Assignment Problem

**Transaction Mode**

Brain storming, Demonstration, Problem solving learning, Gamification, experiential learning, Active participation

**Suggested Readings**

- Francis, A. (2021). *Business mathematics and statistics*. Thomson.
- Umpay, P. (2022). *Mathematics in the Modern World*. Our SOUL Teaching-Learning Resources.
- Sinacore, S. (2022). *Game-based Learning in Mathematics* (Doctoral dissertation, California State University, Northridge).

**Course Title: E-Commerce****Course Code: BCM303**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Analyse the impact of E-commerce on business or entrepreneurship models and strategy
2. Demonstrate knowledge about internet trading relationships including Business to Consumer, Business to-Business, Intra-organizational and also increasing employment and new entrepreneur.
3. Analyse the impact of E-commerce on business models and strategy.
4. Acquire knowledge in identifying the main business and marketplace models for electronic Communications and Trading

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

1. Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce— Present and potential.
2. Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Inter-operability and inter-compatibility.

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

1. Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs.
2. E-Mailing. Electronic Payment Systems—Introduction and Types. Consumer Protection, Privacy, and Security, Inhibitors of e-Commerce.

**UNIT III****15 Hour**

1. The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organizational Applications.
2. Internet marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

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

1. Changing Structure of Organizations—Traditional vs. Virtual, The impact of e-Commerce of various business sectors.
2. Socio-Economic Impacts of e-commerce; Recent Trends and opportunities in e-commerce.

**Transaction Mode**

Peer Demonstration, Evaluation of Practical through social media, Role Play, Mock Exercise, Problem solving learning

**Suggested Readings**

- Chaffey, D., Edmundson-Bird, D., & Hemphill, T. (2019). *Digital business and e-commerce management*. Pearson UK.
- Hanson, W. A., & Kalyanam, K. (2020). *Internet marketing and e-commerce. (Student ed.)*. Thomson/South-Western.

**Course Title: E-Commerce Lab****Course Code: BCM304**

L	T	P	Cr.
0	0	6	03

**Learning Outcomes**

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

1. Analyse the impact of E-commerce on business or entrepreneurship models and strategy
2. Demonstrate knowledge about internet trading relationships including Business to Consumer, Business to-Business, Intra-organizational and also increasing employment and newentrepreneur.
3. Analyse the impact of E-commerce on business models and strategy.
4. Acquire knowledge in identifying the main business and marketplace models for electronic Communications and Trading

## Course Content

### UNIT I

12 Hours

1. Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce— Present and potential.
2. Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Inter-operability and inter-compatibility.

### UNIT II

13 Hours

1. Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing.
2. Electronic Payment Systems—Introduction and Types. Consumer Protection, Privacy and Security, Inhibitors of e-Commerce.

### UNIT III

10 Hours

1. The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organizational applications.
2. Internet marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

### UNIT IV

10 Hours

1. Changing Structure of Organizations—Traditional vs. Virtual, The impact of e-Commerce of various business sectors.
2. Socio-Economic Impacts of e-commerce; Recent Trends and opportunities in e-commerce.

### Transaction Mode

Peer Demonstration, Evaluation of Practical through social media, Role Play, Mock Exercise, Problem solving learning

### Suggested Readings

- Chaffey, D., Edmundson-Bird, D., & Hemphill, T. (2019). *Digital business and e-commerce management*. Pearson UK.
- Hanson, W. A., & Kalyanam, K. (2020). *Internet marketing and e-commerce*. (Student ed.). Thomson/South-Western.

### Evaluation Criteria

- A. First Practical (Unit-I): 20 Marks
- B. Second Practical (Unit-II): 20 Marks
- C. Third Practical (Unit-III): 20 Marks
- D. Fourth Practical (Unit-IV): 20 Marks

E. Final Practical at end the of semester (Comprehensive practical): 20  
Marks

**Course Title: Environment Studies**

**Course Code: BCM305**

L	T	P	Cr.
1	0	0	01

### **Learning Outcomes**

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

1. Establish a new business and learn effectively and constructively as a member of a team at field stations or in remote environmental sites on land or at sea
2. Critically evaluate the science and policy ramifications of diverse energy portfolios on air and water quality, climate, weapons proliferation and societal stability
3. Write effectively about complex environmental problems and do so for both specialist and general audiences with equal facility
4. Apply quantitative reasoning skills to environmental problems including basic calculations related to energy, water, and air issues and the use of statistical methods in data analysis and argumentation

### **Course Content**

#### **UNIT I**

**4 Hours**

1. The Multidisciplinary nature of environmental studies: Definition, scope and importance, Need for public awareness. Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.
2. Forest resources, Water resources, Mineral resources: Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies, Energy resources, Land resources, Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyles.

#### **UNIT II**

**4 Hours**

1. Ecosystems: Concept of an ecosystem, Structure, and function of an ecosystem. Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features,
2. structure and function of the following ecosystem:- Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### **UNIT III**

**3 Hours**

1. Biodiversity and its conservation: Introduction – Definition: genetic, species and ecosystem diversity, biogeographically classification of India, Value of biodiversity: consumptive use, productive use, social,

ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity

2. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ conservation of biodiversity.

#### UNIT IV

**4 Hours**

1. Environmental Pollution: Definition, Causes, effects, and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards, ill-effects of fireworks
2. Solid waste Management: Causes, effects, and control measures of urban and industrial wastes, Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquakes, cyclones, and landslides.

#### Transaction Mode

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

#### Suggested Readings

- Agarwal, K. C. (2001). *Environment Biology*. Nidi Publ. Ltd. Bikaner.
- Jadhav, H & Bhosale, V.M. (1995). *Environment Protection and Laws*. Himalaya Publishing House, Delhi 284p.
- Rao M. N. & Datta A.K. (1987). *Waste Water Treatment*. Oxford & IBH Publ. Co. Pvt. Ltd.45p.
- Alloway, B., Centeno, J. A., Finkelman, R. B., Fuge, R., Lindh, U., & Smedley, P. (2016). *Essentials of medical geology*. O. Selinus (Ed.). Springer.
- Rao, C. S. (2007). *Environmental pollution control engineering*. New Age International.

**Course Title: Entrepreneurial Development**

**Course Code: BCM306**

L	T	P	Cr.
3	0	0	03

#### Learning Outcomes

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

1. Demonstrate the meaning, functions, types and roles of an entrepreneur and entrepreneurship
2. Acquire information about the process, procedure and rules and regulations for setting up a new project.
3. Demonstrate knowledge about basics of entrepreneurial skills and competencies to provide the participants with necessary inputs for creation of new ventures.

4. Analyse entrepreneurial environment impacted by the social, economic, cultural & legal conditions.
5. Create entrepreneurial skills to form their own business or become an Entrepreneur

### **Course Content**

#### **UNIT I**

**12 Hours**

1. Entrepreneur, Entrepreneurship and Enterprise: Concept and role in development characteristics of Entrepreneurs,
2. Developments of Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an entrepreneur

#### **UNIT II**

**13 Hours**

1. Reinforcing Entrepreneurial Motivation and Competencies. Creativity and innovation, problem-solving
2. small-scale industry (SSI) sector and its role in economic development: Economic, environment and small-scale industries sector; Economic development through SSI

#### **UNIT III**

**10 Hours**

1. Role and contribution of SSI in domestic as well as international markets.
2. Planning a small scale, enterprise, Schemes and assistance of support agencies; Banks, DIC, SFC, TCO, KVIC representatives.

#### **UNIT IV**

**10 Hours**

1. WTO and its impact on small sector industries, social responsibility of business.
2. Achieving motivation training, perceiving a business opportunity, assessing project feasibility, and preparing the preliminary project report (PPR).

**Note: To provide practical exposure to the students, colleges arrange at least two lectures from successful entrepreneurs from industry.**

### **Transaction Mode**

Project based learning, Team Teaching, flipped teaching, Open talk, Collaborative Teaching, Case Analysis, Panel Discussions, Group Discussions

### **Suggested Readings**

- Parker, S. C. (2018). *The economics of entrepreneurship*. Cambridge University Press.
- Frederick, H., O'Connor, A., & Kuratko, D. F. (2018). *Entrepreneurship*. Cengage AU.
- Julien, P. A. (2018). *The state of the art in small business and entrepreneurship*. Routledge.

- European Commission. (2013). *Entrepreneurship 2020 action plan: Reigniting the entrepreneurial spirit in Europe*. Brussels, Belgium: European Commission.

**Course Title: Business Regulatory Framework****Course Code: BCM307**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes**

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

1. Demonstrate the concept of Law; will throw light on the formation of Indian Contract Act and essentials of a Valid Contract.
2. Demonstrate knowledge of Indian Legislation and legal environment of business in India.
3. Acquire knowledge and develop understanding of the regulatory framework of various Business Law.
4. Analyse the concept, Essential Elements, importance of adequacy of consideration and to identify the persons who are not competent to enter into Contracts.

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

1. Indian Contract Act, 1872: Definition and Essentials of Contract, Types of Contracts, Competent Party, Free Consent, Consideration, Performance of Contract, Discharge of Contract & Rules for Compensation,
2. Contingent Contract & Quasi Contract, Special Contract: Indemnity & Guarantee, Bailment & Pledge.

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

1. Law of Agency - Meaning, Modes of creating Agency, Types of Agents, Personal Liability of an Agent and Termination of Agency.
2. Negotiable instrument act 1881 – definition, features, promissory note, bill of exchange and cheque, crossing of cheque, types of crossing, dishonor and discharge of negotiable instrument.

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

1. Indian partnership Act 1932 – Concept, definition, features rights and liabilities of partner deed.
2. Sale of Goods Act, 1930: Definition: Sale & Agreement to Sell, Types of Goods, Conditions & Warranties, Sale by Non-owners, Unpaid Seller, CIF, FOB and Ex-Ship Contracts.

**UNIT IV****9 Hours**

1. Consumer Protection Act, 1986: Definition, Consumer & Rights of Consumer, Restrictive and Unfair Trade Practice, Consumer Councils and Redressal Agencies



**Transaction Mode**

Case based Teaching, Case Analysis, Dialogue, Panel Discussions, Group Discussions, Brain storming, Group discussion

**Suggested Readings**

- Kapoor, N. D. (2020). *Elements of Mercantile Law, ND Kapoor, 38th e, 2020*. Sultan Chand & Sons.
- FBA, J. B., FBA, A. B., & Cartwright, J. (2020). *Anson's law of contract*. Oxford University Press.
- Singh, S. K., Tiwary, A., & Gupta, N. (2021). *Business Law*. RAJEEV BANSAL.
- Mitchell, L. E. (2019). *Progressive corporate law*. Routledge.

**Course Title: Human Resource Management****Course Code: BCM308**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes**

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

1. Demonstrate an understanding of key terms, theories, concepts and practices within the field of HRM.
2. Evaluate the processes and tools used to attract, develop and retain a high-performance workforce.
3. Demonstrate research and analytical skills by using both human and technological resources
4. Evaluate HRM related social, cultural, ethical and environmental responsibilities and issues in global context

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

1. Nature, scope, role and importance of HRM.
2. New trends in HRM due to globalization deregulation and technological advancements. HRM in India

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

1. Job analysis: steps in analysing job and introduction to methods of collecting jobanalysis information.
2. Job description, job specification, job design, job simplification, job rotation, job enrichment and job enlargement.

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

1. Recruitment: sources of recruitment, policies and procedure of recruitment, selection process.
2. Placement and induction, transfer and promotion

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

1. Human Resource Development: Identification of training needs and techniques of training, employee development and career planning.
2. Wage and salary administration, Performance appraisal, methods and problems of performance appraisal

### Transaction Mode

Role play, Demonstration, Project based learning, Team Teaching, Ted Talks

### Suggested Readings

- Stewart, G. L., & Brown, K. G. (2019). *Human resource management*. John Wiley & Sons.
- Dessler, Garg & Varkkey Biju (2017). *Human Resource Management*. Pearson Education
- Gupta, C.B. (2018). *Human Resource Management*. Sultan Chand & Sons.
- Stone, R. J., Cox, A., & Gavin, M. (2020). *Human resource management*. John Wiley & Sons.

**Course Title: Business Research Methods**

**Course Code: BCM309**

L	T	P	Cr.
2	0	0	02

### Learning Outcomes

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

1. Apply the quantitative and qualitative methods in research project.
2. Analyse the basic concepts of various tools used for research
3. Evaluate the issues involved in planning, designing, executing, evaluating and reporting research within a stipulated time period
4. Apply research practice, research cycle in general through critical examination of methods associated with decision-making, critical thinking, and ethical judgment
5. Demonstrate the ability to choose methods appropriate to research aims and objectives.

### Course Content

#### UNIT I

**8 Hours**

1. Business research: its concept, nature, scope, need and managerial value of business research
2. Components of research – definitions, concepts, constructs, variables, hypothesis, process of research and structure of research proposal
3. Research design– concept and types– exploratory, descriptive, diagnostic and experimental

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

1. Sampling design, techniques, factors influencing sample size
2. Measurement – concept, measurement scales – types and construction of scales and reliability and validity aspects in measurement

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

1. Methods of data collection – questionnaire/schedule, questionnaire designing, interview and observational methods
2. Data analysis and interpretation, editing, coding, content analysis and tabulation

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

1. Hypothesis testing – an overview of parametric and non-parametric tests (t, F, Z test and Chi-Square test). ANNOVA
2. An overview of dependent and interdependent methods (multiple regression, discriminant analysis, conjoint analysis, factor analysis, cluster analysis)
3. Ingredients and constructions of research report; procedure of preparation of reference and bibliography

**Transaction Mode**

Video Demonstration, Evaluation of Practical through social media. Role Play, Mock Exercise

**Suggested Readings**

- Bell, E., Bryman, A., & Harley, B. (2018). Business research methods. Oxford university press.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). Essentials of business research methods. Routledge
- Eden, L., Nielsen, B. B., & Verbeke, A. (2020). *Research methods in international business*. Palgrave Macmillan.

**Course Title: Financial Services****Course Code: BCM310**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes**

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

1. Demonstrate in-depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services
2. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector
3. Evaluate and create strategies to promote financial products and services.

4. Analyse the importance of other financial services like factoring and bills discounting.
5. Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.

## **Course Content**

### **UNIT I**

**8 Hours**

1. Financial Services: salient features, scope and problems; mutual funds; venture capital financing; regulatory and theoretical framework of leasing.
2. Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

### **UNIT II**

**7 Hours**

1. Credit rating; factoring and forfeiting; housing finance; merger/amalgamation and acquisition/takeover; debt securitization,
2. Leasing-concept and development of leasing, business difference between leasing & hire purchase, types of leasing business, advantages to lessor and lessee.
3. Factoring - development of factoring types & importance, procedural aspects in factoring, financial aspects, prospects of factoring in India.

### **UNIT III**

**8 Hours**

1. Plastic Money — Concept and different forms of plastic money - credit and debit cards, pros and cons. Credit process followed by credit card organizations. Factors affecting utilization of plastic money in India.
2. Credit rating - the concept and objective of credit rating, various credit rating agencies in India and International credit rating agencies, factors affecting credit rating & procedural aspects.
3. Venture capital - concepts and characteristics of venture capital, venture capital in India, guidelines for venture capital.
4. Call money market: introduction, meaning, participation, location, volume of call loans, call rates, recent developments.

### **UNIT IV**

**7 Hours**

1. Treasury bill market-introduction, 91 days, 182 days' treasury bill market, Commercial Bill market - introduction, bills of exchange, size of market, schemes, rates, factors Behind inter development Market for CPs and CDs: introduction, interest rate determination, Discount market and market for financial guarantees.

2. Depository: Introduction, Concept, depository participants, functioning of depository systems, Demat, Remat, process of switching over to depository systems, benefits, depository systems in India.

### Transaction Mode

Demonstration, Question, Peer Demonstration, Project based learning, Evaluation of Practical

### Suggested Readings

- Farquhar, J., & Meidan, A. (2017). *Marketing financial services*. Red Globe Press.
- Rana, N. P., Luthra, S., & Rao, H. R. (2019). *Key challenges to digital financial services in emerging economies: The Indian context*. Information Technology & People.
- Mishkin, F. S., & Eakins, S. G. (2019). *Financial markets*. Pearson Italia.

### Course Title: Managerial Economics

Course Code: BCM311

L	T	P	Cr.
2	0	0	02

### Learning Outcomes

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

1. Apply the knowledge of the mechanics of supply and demand to explain working of markets
2. Demonstrate knowledge about the costs of production and its effect on short term and long-term decisions
3. Analyse market models of perfect competition, monopoly, monopolistic competition and oligopoly with respect to price determination
4. Apply economic inferences in a market including government policy and economic regulations
5. Evaluate macroeconomic issues such as money, foreign exchange, inflation, unemployment, economic growth and foreign trade

### Course Content

#### UNIT I

**8 Hours**

1. Nature and scope of managerial economics; nature of marginal analysis; alternative objectives of business firms; Law of demand,
2. Cardinal utility theory; ordinal utility (indifference curve) technique and the theory of consumer choice; consumer surplus; price, income and substitution effects;
3. Demand elasticities; demand estimation and forecasting; relationship between price elasticity and marginal revenue.

**UNIT II**

**7 Hours**

1. Cost Analysis: Concept of cost and its types, cost output relationship in short and long period, supply curve; Iso-quant curves, Pricing analysis: Market structures,
2. Perfect Competition: Characteristics, Equilibrium Price, Profit Maximizing output in Short Run and Long Run.
3. Monopoly: Characteristics, Equilibrium Price, Profit Maximizing output in Short Run and Lung Run, Price Discrimination.

**UNIT III**

**8 Hours**

1. Imperfect Competition: Monopolistic Competition – Price output determination in short and long run, Product variation and selling expenses behaviour
2. Oligopoly – Characteristics, Price Rigidity, price discrimination, selling costs, products differentiation, break even analysis, profit planning

**UNIT IV**

**7 Hours**

1. Price- output decision in multi-plant and multi-product firms; managerial theories of the firm; general pricing strategies; Various pricing methods,
2. Risk analysis; investment and capital replacement decisions; location choice of a firm
3. Measures of national income; business cycles; operative aspects of macroeconomic policies.

**Transaction Mode**

Gamification, Cooperative learning, Case Analysis, Panel Discussions, Group discussion, Demonstration

**Suggested Readings**

- Samuelson, W. F., Marks, S. G., & Zagorsky, J. L. (2021). *Managerial economics*. John Wiley & Sons.
- NADAR, E. N., & Vijayan, S. (2020). *Managerial economics*. PHI Learning Pvt. Ltd.
- Varshney, RL & Maheshwari, KL (2018). *Managerial Economics*. Sultan Chand & Sons, New Delhi
- Mote, Victor L, Paul, Samuel & Gupta, G (2017). *Managerial Economics*. McGraw Hill Education

**Course Title: Financial Market**  
**Course Code: BCM312**

L	T	P	Cr.
2	0	0	02

### **Learning Outcomes**

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

1. Demonstrate concepts & practical dynamics of the Indian financial system, markets, institutions and financial services.
2. Apply and analyse the Concepts relevant to Indian financial markets and financial institutions.
3. Analyse the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.
4. Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.
5. Evaluate regulations for future development of international and domestic financial services.

### **Course Content**

#### **UNIT I**

**8 Hours**

1. An overview of Financial Markets in India.
2. Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market; Recent trends in India Money Market.

#### **UNIT II**

**7 Hours**

1. Capital Market: Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements; Stock Exchange- National Stock Exchange and Bombay Stock Exchange.
2. Securities Contract and Regulation Act: Main provisions.
3. Investors Protection: Grievances concerning Stock Exchange dealings and their removal; Grievance cells in Stock Exchanges; SEBI.

#### **UNIT III**

**8 Hours**

1. Functionaries on Stock Exchanges; Brokers, Sub-brokers, depositories, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
2. Overview of Financial services industry.

#### **UNIT IV**

**7 Hours**

1. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.
2. Venture capital finance. Factoring services, bank guarantees and letter of credit.
3. Credit rating. Financial counseling.

**Transaction Mode**

Gamification, Cooperative learning, Group discussion, Demonstration

**Suggested Readings**

- Brandl, M. (2020). *Money, banking, financial markets & institutions*. Cengage Learning.
- Madura, J. (2020). *Financial markets & institutions*. Cengage learning.
- Fabozzi, F. J., & Jones, F. J. (2019). *Foundations of Global Financial Markets and Institutions*. MIT Press.

**Course Title: Investment Management**

**Course Code: BCM313**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes**

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

1. Acquire skills to analyse companies for investment purpose.
2. Apply portfolio theory in practice, covering asset allocation and international investment, portfolio risk management and risk-adjusted performance measurement
3. Analyse differential price securities
4. Evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.
5. Analyse and apply models to securities performance and forecasting

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

1. Concept, objective and importance of investment management, Types of investment and investors,
2. Factors influencing investment, saving and investment, Identification of investment opportunities

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

1. Investments in securities, Mutual funds, Real Estate and other assets,
2. Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.

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

1. Investment returns and risks, Analysis and selection of investment portfolios
2. Role of stock exchanges and other institutions in building investment climate.

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

1. Sources and importance of investment information, investor protection under SEBI,



2. Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax reliefs and exemptions on various schemes of investments

### Transaction Mode

Demonstration, Project based learning, Team Teaching, Cooperative Teaching, Flipped teaching

### Suggested Readings

- Kim, J. H., Fallov, J. A., & Groom, S. (2020). *Public investment management reference guide*. World Bank Publications.
- Drake, P. P. (2020). *Capital Markets, Financial Management, and Investment Management*.
- Stewart, S. D., Piros, C. D., & Heisler, J. C. (2019). *Portfolio management: Theory and practice*. John Wiley & Sons.
- Chandra, P. (2017). *Investment analysis and portfolio management*. McGraw-hilleducation

**Course Title: Banking Theory, Law and Practice**

**Course Code: BCM401**

L	T	P	Cr.
4	0	0	04

### Learning Outcomes

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

1. Acquire knowledge about banking laws in India
2. Evaluate the impact of government policy and regulations on the banking industry
3. Acquire specialized knowledge of law and practice relating to Banking
4. Demonstrate knowledge about the remittance process, virtual banking, and digital banking with various laws applicable in India.
5. Analyse the functions of e-service in Modern Banking

### Course Content

#### UNIT I

**14 Hours**

1. Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks India.
2. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control Staff.

#### UNIT II

**14 Hours**

1. Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions.
2. Reserve Bank of India – Functions, Control of Credit by RBI, Power of RBI

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

1. Management of Deposits and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of Advances.
2. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E – Banking.

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

1. Banking Regulation Act 1949 – Important provisions: Restrictions on Advances.
2. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India
3. Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application.
4. Development Banking in India – IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India

**Transaction Mode**

Panel Discussions, Group Discussions, Brain storming, Role play, Demonstration, Project based learning, Team Teaching, Ted Talks

**Suggested Readings**

- Warjiyo, P., & Juhro, S. M. (2019). *Central bank policy: Theory and practice*. Emerald Group Publishing.
- Michail, N. (2021). *Money, Credit, and Crises: Understanding the Modern Banking System*. Springer Nature.
- Choudhry, M. (2018). *An introduction to banking: principles, strategy and risk management*. John Wiley & Sons.

**Course Title: Cost & Corporate Accounting****Course Code: BCM402**

L	T	P	Cr.
4	0	0	04

**Learning Outcomes**

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

1. Apply cost accounting methods to evaluate and project business performance.
2. Apply appropriate judgment derived from skills and knowledge of accounting theory, to financial analysis and decision making
3. Analyse ethical issues related to the accounting profession.
4. Demonstrate knowledge to understand the ins & outs of various industries& markets
5. Evaluate the laws & regulations in industries to maximize profits & minimize losses

## Course Content

### UNIT I

15 Hours

1. Cost Accounting: Meaning and definition, limitations of financial accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern.
2. Installing a Cost Accounting System, Essentials of a good Cost Accounting System, Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization.

### UNIT II

15 Hours

1. Accounting for Material: Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues; Treatment of Material Losses.
2. Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime, Methods of wage payment & Incentive schemes; Essentials of a good wage plan.

### UNIT III

14 Hours

1. Concept and Scope of Corporate Accounting; Share Capital and its types; Shares: Types, Issue, forfeiture and re-issue of forfeited shares; Buy back of shares; Book building; Sweat equity; Employee stock option scheme; Rights issue; Bonus shares;
2. Redemption of preference shares.

### UNIT IV

16 Hours

1. Debentures: Types, issue and redemption of debentures; Underwriting of shares and debentures including firm underwriting; Calculation of the liability of the underwriter
2. Sub-underwriting; Broker and brokerage; Acquisition of business and Profit prior to incorporation.

### Transaction Mode

Demonstration, Team Demonstration, Peer Demonstration, Video Demonstration, Evaluation of Practical, Brain storming, Mock Exercise

### Suggested Readings

- Gupta, R. L., & Radhaswamy, M. (2021). *Corporate Accounting*. Sultan Chand & Sons.
- Banerjee, B. (2021). *Cost accounting: Theory and practice*. PHI Learning Pvt. Ltd.
- Hansen, D. R., Mowen, M. M., & Heitger, D. L. (2021). *Cost management*. Cengage Learning.

**Course Title: E-Accounting**  
**Course Code: BCM403**

L	T	P	Cr.
4	0	0	04

### **Learning Outcomes**

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

1. Acquire skills regarding accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software
2. Demonstrate knowledge regarding concepts of Financial Accounting Tally that is an accounting package which is used for learning to maintain accounts.
3. Analyse the financial position of the company which is helpful for future investment
4. Acquire required skill and can also be employed as Tally data entry operator.

### **Course Content**

#### **UNIT I**

**16 Hours**

1. Financial Accounting Package – Tally, ERP 9.0: Introduction of Tally. ERP 9.0, Phases of Implementation, configures Tally
2. Accounts Management (using TALLY.ERP 9.0 Software Package): Accounts Masters including creating and altering vouchers,

#### **UNIT II**

**18 Hours**

1. Accounts Transactions and preparing and printing Trial Balance and Final Accounts and Bank Reconciliation Statement and other Accounts Reports.
2. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report

#### **UNIT III**

**12 Hours**

1. Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups

#### **UNIT IV**

**14 Hours**

1. Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement
2. Selecting and shutting a Company; Backup and Restore data of a Company

### **Transaction Mode**

Flipped teaching, Gamification, Demonstration, Evaluation of Practical, Role Play, Mock Exercise

**Suggested Readings**

- Mert, I. (2022). *Elements of Modern Accounting. In Assessment of Accounting Evaluation Practices.* Springer, Cham.
- Khalekuz zaman, A. T. (2019). *Accounting and Inventory application in Tally.* Springer, Cham.

**Course Title: E-Accounting Lab****Course Code: BCM404**

L	T	P	Cr.
0	0	6	03

**Learning Outcomes**

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

1. Acquire skills regarding accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software
2. Demonstrate knowledge regarding concepts of Financial Accounting Tally that is an accounting package which is used for learning to maintain accounts.
3. Analyse the financial position of the company which is helpful for future investment
4. Acquire required skill and can also be employed as Tally data entry operator.

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

1. Financial Accounting Package – Tally, ERP 9.0: Introduction of Tally. ERP 9.0, Phases of Implementation, configures Tally
2. Accounts Management (using TALLY.ERP 9.0 Software Package): Accounts Masters including creating and altering vouchers,

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

1. Accounts Transactions and preparing and printing Trial Balance and Final Accounts, Bank Reconciliation Statements, and other Accounts Reports.
2. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report

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

1. Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups

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

1. Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

2. Selecting and shutting a Company; Backup and Restore data of a Company

### Transaction Mode

Flipped teaching, Gamification, Demonstration, Evaluation of Practical, Role Play, Mock Exercise

### Suggested Readings

- Mert, I. (2022). *Elements of Modern Accounting. In Assessment of Accounting Evaluation Practices*. Springer, Cham.
- Khalekuzzaman, A. T. (2019). *Accounting and Inventory application in Tally*. Springer, Cham.

### Evaluation Criteria

- A. First Practical (Unit-I): 20 Marks
- B. Second Practical (Unit-II): 20 Marks
- C. Third Practical (Unit-III): 20 Marks
- D. Fourth Practical (Unit-IV): 20 Marks
- E. Final Practical at end of semester (Comprehensive practical): 20 Marks

**Course Title: Basics of Research**

**Course Code: BCM405**

L	T	P	Cr.
5	0	0	05

### Learning Outcomes

After Successful completion of this course, the students will be able to

1. Analyze and interpret data collected for the problem and able to prepare report for the same.
2. Apply the concepts of research and data analysis.
3. Create research papers for seminars, conferences and research journals.
4. Apply the tools and techniques for exploratory, conclusive and causal research.
5. Develop data analytical skills and meaningful interpretation of data to solve the business problems.

### Course Content

#### UNIT I

**17 Hours**

1. Research: Meaning, objectives and process of research, Types of Research, Research methods in social sciences
2. Exploratory, Descriptive and Experimental research; their applications and limitations.

#### UNIT II

**21 Hours**

1. Sampling Design: concepts, types and their applicability Hypothesis, Null and Alternative hypothesis, level of significance, Type I and Type II errors.

- Techniques for Data collection; primary and secondary sources, Primary sources-consumers and trade survey, including consumer panels and retail auditing.

**UNIT III****18 Hours**

- Questionnaire designing, Schedule, Interview and Observational methods. Qualitative
- Techniques of data-collection; depth interviews, Focus group interview, Projective techniques and applications.

**UNIT IV****19 Hours**

- Questionnaire designing and protesting.
- The measurement process: Difficulties in measurement and concepts of validity and reliability.
- Analysis and Processing of data, editing, coding tabulation and content analysis.
- Scaling techniques: Thurston, Likert, and semantic differentials. Report writing and presentation.

**Transaction Mode**

Cooperative learning, Collaborative Teaching, Quiz, Open talk, Inquiry based learning, Group discussion, Active participation, Case Analysis, Mentee Meter

**Suggested Readings**

- Kothari, C.R. (2018). *Research Methodology*. New Age International Publisher
- Rao K.V. (2018). *Research Methodology in Commerce & Management*. Sterling Publishers Private Limited
- Gupta, S. P, and Gupta, M. P (2018). *Business Statistics*. Sultan Chand & Sons, 7th Edition
- Gupta, S.C and Kapoor, V.K (2019). *Fundamental of Mathematical Statistics*. Sultan Chand & Sons

**Course Title: Financial Markets, Institutions and Financial Services**

L	T	P	Cr.
3	0	0	03

**Course Code: BCM406**

**Learning Outcomes**

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

- Demonstrate knowledge about financial and investment concepts that provide advice on investments, insurance, and estate planning
- Evaluate the Venture Capital and its growth.
- Create strategies to promote financial markets of a country
- Demonstrate an awareness of the current structure and regulation of the Indian financial system.

## Course Content

### UNIT I

10 Hour

1. An overview of Financial Markets in India.
2. Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market; Recent trends in India Money Market.

### UNIT II

10 Hours

1. Capital Market: Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements
2. Stock Exchange- National Stock Exchange and Bombay Stock Exchange.

### UNIT III

12 Hours

1. Financial Institutions in India: An overview, types and their role in economic development
2. Banking system in India: An overview, structure of Indian banks: public, private and foreign banks, their role and performance
3. Reserve Bank of India: Its functions and role as a central bank.

### UNIT IV

13 Hours

1. Financial Services: salient features, scope and problems; mutual funds; venture capital financing; regulatory and theoretical framework of leasing.
2. Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

### Transaction Mode

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

### Suggested Readings

- Brigham, E. F., & Houston, J. F. (2021). *Fundamentals of financial management: Concise*. Cengage Learning.
- Shapiro, A. C., & Hanouna, P. (2019). *Multinational financial management*. John Wiley & Sons.
- Brigham, E. F., & Daves, P. R. (2018). *Intermediate financial management*. Cengage Learning.
- Block, S. B., Hirt, G. A., & Danielsen, B. R. (2018). *Foundations of financial management*. McGraw-Hill Education.



**Course Title: Insurance and Risk Management****Course Code: BCM407**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes**

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

1. Demonstrate a working knowledge of the language and procedures associated with risk management
2. Acquire the knowledge of different types of insurance
3. Analyse information to determine if a loss exposure may be covered by property insurance contract
4. Evaluate the use of insurance contracts in employee benefit programs and these are also beneficial for new employees

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

1. General Insurance Corporation and other private Insurance institutions: Working of GIC in India. Type of risks assumed and specific policies issued by FCGC and private sector insurers.
2. Fire Insurance Policies: Issue and renewal of policies, Different Kinds, Risks covered, Recovery of Claims, Insurer's options, Ex-gratia payment and subrogation Policy conditions, Hazards not covered, Contribution and average, Re-insurance, Double Insurance, Type of Fire Protection policies

**UNIT II****9 Hours**

1. Marine Insurance Contract: Type of Marine Insurance Contract- Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses. Types of Liability

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

1. Insurance Policy: Dwelling property losses, Business interruption and related losses, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medical Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial Property Insurance.

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

1. Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment, Procedure of adjustment, Function of adjuster; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirements of the insured in the event of loss, apportionment and loss valuation,
2. Statutory control over liability insurance in India, Liability policies issued by the insurers.

**Transaction Mode**

Cooperative Teaching, Case based Teaching, Case Analysis, Dialogue, Panel Discussions, Group Discussions

**Suggested Readings**

- Hopkin, P. (2018). *Fundamentals of risk management: understanding, evaluating and implementing effective risk management*. Kogan Page Publishers.
- Dayal, H. (2017). *The fundamentals of insurance: Theories, principles and practices*. Notion Press.
- Rego, M. L., & Kuschke, B. (2022). *Insurance and Human Rights*. Springer

**Course Title: Human Value and Moral Development****Course Code: BCM408**

L	T	P	Cr.
2	0	0	02

**Learning Outcomes**

On the completion of the course, the students 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**

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

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

1. 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**

1. Understanding 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**

1. Natural acceptance of human values Definitiveness of Ethical Human Conduct, Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
2. 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. (2021). *The intrinsic value of nature*. Brill.
- Radhakrishna, G. (2020). *Human Values in Legal Professionals'* Springer, Cham.
- Banks, S. (2020). *Ethics and values in social work*. Bloomsbury Publishing.
- Brooks, L. J., & Dunn, P. (2020). *Business and professional ethics*. Cengage Learning.

**Course Title: Management Accounting**

**Course Code: BCM501**

L	T	P	Cr.
4	0	0	04

#### Learning Outcomes

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

1. Acquire knowledge and understanding of nature, purpose and scope of managerial information.
2. Analyse and provide recommendations to improve the operations of organizations through the application of management accounting techniques
3. Demonstrate the need for a balance between financial and non- financial information in decision making, control and performance evaluation applications of management accounting
4. Apply management accounting tools for the purposes like budgetary control; pricing; cost allocation; performance evaluation.
5. Acquire skills regarding commonly used financial statements, their components and how information from business transactions flows into these statements

## Course Content

### UNIT I

**15 Hours**

1. Management Accounting: Meaning, Definition, Nature, Objectives, Scope, and Functions of Management Accounting, Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

### UNIT II

**14 Hours**

1. Financial Statements: Concept, Nature, Objectives, Types, Limitations of Financial Statements;
2. Analysis and Interpretation of Financial Statements, Methods of Financial Statements Analysis- Fund Flow Analysis: Concept, Sources and Uses of Funds

### UNIT III

**16 Hours**

1. Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.
2. Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.
3. Comparative Statements, Common size statements, and Trend analysis

### UNIT IV

**15 Hours**

1. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

## Transaction Mode

E- Monitoring, flipped teaching, Gamification, Role Play, Case based Teaching, Case Analysis, Dialogue, Panel Discussions, Group Discussions

## Suggested Readings

- Drury, C. (2018). *Cost and management accounting*. Cengage Learning.
- Fleischman, R., & McLean, T. (2020). *Management accounting: Theory and practice*. Routledge.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of Management Accounting*. Sultan Chand & Sons.

**Course Title: Auditing**  
**Course Code: BCM502**

L	T	P	Cr.
4	0	0	04

### **Learning Outcomes**

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

1. Demonstrate the nature, purpose and scope of audit including the role of external audit and its regulatory and ethical framework.
2. Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation
3. Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.
4. Acquire skills required to become an auditor and the components of the professional rules of conduct

### **Course Content**

#### **UNIT I**

**13 Hours**

1. Definition and Objectives of Auditing; Major Influences in the Field of Auditing; Classes of Audit.
2. Internal Check and Internal Audit

#### **UNIT II**

**13 Hours**

1. The distinction between Audit and Investigation;
2. Statements on Standard Auditing Practices (Brief Introduction only)

#### **UNIT III**

**17 Hours**

1. Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities; Auditor's Report.
2. Auditing in Computerized environment, professional Ethics and Regulations

#### **UNIT IV**

**17 Hours**

1. Special Areas of Audit: Special features of Cost Audit.
2. Tax Audit and Management Audit, Relevant Auditing and Assurance Standards, Relevant Case Studies / Problems

### **Transaction Mode**

Case based Teaching, Case Analysis, Dialogue, Panel Discussions, Group Discussions, Collaborative Teaching, Demonstration

### **Suggested Readings**

- Chan, D. Y., Chiu, V., & Vasarhelyi, M. A. (Eds.). (2018). *Continuous Auditing: Theory and Application*. Emerald Group Publishing.
- Louwers, T. J., Sinason, D. H., Strawser, J. R., Thibodeau, J. C., & Blay, A. D. (2018). *Auditing & assurance services*. McGraw-Hill Education.
- Knechel, W. R., & Salterio, S. (2016). *Auditing: Assurance and risk*. Routledge.

**Course Title: Internship (4 Weeks)****Course Code: BCM503**

L	T	P	Cr.
0	0	0	04

**Learning Outcomes**

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

1. Demonstrate skills as trainee and develop skills to become an entrepreneur.
2. Apply knowledge as individual and in a group with the capacity to be a leader or manager as well as an effective team member.
3. Evaluate the practical working environment including rules, regulations and safety practices.
4. Apply the theoretical knowledge with their practical experience while internship.

**Course Content**

The students will undergo summer internship for four weeks (4) after semester-IV

**Transaction Mode**

Peer Demonstration, Field Visit, Role Play

**Evaluation Criteria**

- A. First Week Attendance and Report taken from industry where internee joins: 20 Marks
- B. Second Week Attendance and Report taken from industry where internee joins: 20 Marks
- C. Third Week Attendance and Report taken from industry where internee joins: 20 Marks
- D. Fourth Week Attendance and Report taken from industry where internee joins: 20 Marks
- E. Certificate of Completion of Internship: 20 Marks

**Course Title: Research Methodology****Course Code: BCM504**

L	T	P	Cr.
5	0	0	05

**Learning Outcomes**

After Successful completion of this course, the students will be able to

1. Analyze and interpret data collected for the problem and able to prepare report for the same.
2. Apply the concepts of research and data analysis.
3. Create research papers for seminars, conferences and research journals.
4. Apply the tools and techniques for exploratory, conclusive and causal research.

5. Develop data analytical skills and meaningful interpretation of data to solve the business problems.

### **Course Content**

#### **UNIT I**

**18 Hours**

1. Research methodology: Meaning and objectives, Research methods, difference between research methodology and research methods, Research process, Problems encountered by researcher in India.
2. Research Problem, Research Design and basics principles of different research designs.

#### **UNIT II**

**18 Hours**

1. Sampling Design
2. Measurement and scaling techniques, error in measurement, tests of sound measurement, scale classification bases, scale construction techniques, Methods of data collection

#### **UNIT III**

**19 Hours**

1. Processing and analysis of data, processing operations and problems associated with it, Elements/Types of analysis
2. Statistics in Research: Measures of Central Tendency, Dispersion, Asymmetry (Skewness), Measures of Relationship, Regression and Correlation Analysis, Association in case of Attributes

#### **UNIT IV**

**20 Hours**

1. Testing of Hypotheses: basic concepts, procedure for testing, flow diagram, Para metric and non-Para metric tests, Testing for various attributes, Chi-Square test, analysis of variance and co variance
2. Multivariate analysis techniques, Interpretation and report writing, Role of computer in research

### **Transaction Mode**

Cooperative learning, Collaborative Teaching, Quiz, Open talk, Inquiry based learning, Group discussion, Active participation, Case Analysis, Mentee Meter

### **Suggested Readings**

- Kothari, C.R. (2018). *Research Methodology*. New Age International Publisher
- Rao K.V. (2018). *Research Methodology in Commerce & Management*. Sterling Publishers Private Limited
- Gupta, S. P, and Gupta, M. P (2018). *Business Statistics*. Sultan Chand & Sons, 7th Edition
- Gupta, S.C and Kapoor, V.K (2019). *Fundamental of Mathematical Statistics*. Sultan Chand & Sons

**Course Title: Computerized Accounting System**  
**Course Code: BCM505**

L	T	P	Cr.
3	0	0	03

### Learning Outcomes

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

1. Demonstrate an understanding of Basic of Accounts and the usage of Tally for accounting purpose.
2. Analyse how financial transactions flow through the bookkeeping-accounting cycle
3. Apply accounting procedures using specialized computer accounting software.
4. Acquire skills to explain how financial statement analysis can be used for decision-Making

### Course Content

#### UNIT I

**9 Hours**

1. Accounting Cycle, Journal, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance
2. Final Accounts of Sole Trader and Partnership Firm.

#### UNIT II

**13 Hours**

1. Introduction to Computer, Software and hardware, input and Output Devices, Computer Memory, Introduction to Operating System
2. Introduction to Microsoft Excel 2000-Creating spreadsheets by interning text, formula and number making graph in Excel, Using financialfunctions in Excel, Conditional Calculations in Excel.

#### UNIT III

**12 Hours**

1. Computerized Accounting, Introduction and Advantages, Computer Programs for Accounting, Methods of System development.
2. Source documents, Balancing Accounts on Computers, Trial Balance and Final Accounts in computerized system

#### UNIT IV

**11 Hours**

1. Bank reconciliation statement in computerized system.
2. Detailed study of latest TALLY package regarding Journalizing, Posting, Preparing Cash Book, Trial Balance, Final Accounts and Book
3. BankReconciliation Statement.

### Transaction Mode

Demonstration, Team Demonstration, Peer Demonstration, Video Demonstration, Evaluation of Practical, Role Play, Mock Exercise, Project based learning, Team Teaching

### Suggested Readings

- Itang, A. E. (2020). *Computerized accounting systems: Measuring structural characteristics*. McGraw-Hill Education



- Teru, S. P., Idoko, I. F., & Bello, L. (2019). *The impact of E-accounting in modern businesses.*

**Course Title: Enterprise Resource Planning**

**Course Code: BCM506**

L	T	P	Cr.
3	0	0	03

**Learning Outcomes**

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

1. Demonstrate concepts of reengineering and how they relate to ERP system Implementations
2. Acquire skills to identify and describe typical functionality in an ERP system
3. Demonstrate a good understanding of basic issues in Enterprise Systems
4. Analyse the strategic options for ERP identification and adoption
5. Create reengineered business processes for successful ERP implementation.

**Course Content**

**UNIT I**

**12 Hours**

1. ERP-Introduction; Advantages; ERP and Business – value creation; Integrated Information Management; Enterprise and ERP, Business modelling; Integrated data model.
2. To ERP or not to ERP – Strategic Options; Benefits of ERP: Quantifiable, Intangible; P&G; Risks: People, process, Technology, Implementation, Operational and Managerial risks.

**UNIT II**

**11 Hours**

1. Introduction to ERP related technologies; Functional modules of ERP software.; Implementation of ERP: Life cycle; Implementation methodologies, transition strategies; People involved in implementation; Success and failure in implementation – factors.
2. Operation and Maintenance of an ERP system.

**UNIT III**

**11 Hours**

1. BPR: Historical background: Nature, significance and rationale of business process reengineering (BPR), Fundamentals of BPR.
2. Major issues in process redesign: Business vision and process objectives, Processes to be redesigned, Measuring existing processes,

**UNIT IV**

**11 Hours**

1. IT in ERP: Role of information technology (IT) and identifying IT levers.
2. Designing and building a prototype of the new process: BPR phases, Relationship between BPR phases.
3. MIS -Management Information System, DSS -Decision Support System, EIS -Executive Information System.

**Note:** To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

**Transaction Mode**

Blended learning, Cooperative learning discussion, Collaborative Teaching, Active participation

**Suggested Readings**

- Katuu, S. (2020). *Enterprise resource planning: past, present, and future*. Taylor & Francis
- Mosey, S., Noke, H., & Kirkham, P. (2017). *Building an entrepreneurial organization*. Taylor & Francis.

**Course Title: Project Work**

**Course Code: BCM601**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr.</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>

**Learning Outcomes**

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

1. Evaluate the project on the basis of subject studied in this semester, this work helps in creating entrepreneur/employment skills.
2. Apply the knowledge/concepts acquired in the previous semesters to create/design/implement project relevant in the field of Commerce.
3. Demonstrate research abilities and effective compilation of primary and secondary data.
4. Apply the theoretical knowledge with their practical experience in given research project.

**Transaction Mode**

Peer Demonstration, Field Visit, Role Play, Team Demonstration, Mock Exercise

**Evaluation Criteria**

- A. Content and Organization 15 Marks
- B. Research Novelty 15 Marks
- C. Analysis and Interpretation 15 Marks
- D. Presentation 15 Marks
- E. Final Submission of Report and Viva 40 Marks

**Course Title: Dissertation**

**Course Code: BCM602**

L	T	P	Cr.
0	0	0	20

**Learning Outcomes**

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

1. Evaluate the project on the basis of subject studied in this semester, this work helps in creating entrepreneur/employment skills.
2. Apply the knowledge/concepts acquired in the previous semesters to create/design/implement project relevant in the field of Commerce.
3. Demonstrate research abilities and effective compilation of primary and secondary data.
4. Apply the theoretical knowledge with their practical experience in given research project
5. Evaluate the relevance of statistical findings for business problem solving and decision making.
6. Acquire knowledge about various sources of information for literature review and data collection.

**Transaction Mode**

Demonstration, Field Visit, Role Play, Mock Exercise

**Evaluation Criteria**

- A. Content and Organization 10 Marks
- B. Research Novelty 10 Marks
- C. Analysis and Interpretation 10 Marks
- D. Presentation 20 Marks
- E. Final Submission of Report and Viva 50 Marks