

Program Name: Bachelors of Commerce

Program Code: COM-301

SCHEME & SYLLABUS (Choice Based Credit System)

For BCOM (w.e.f. Session 2016-2017)

Program Code: COM301





DEPARTMENT OF MANAGEMENT & COMMERCE

SCHOOL OF MANAGEMENT STUDIES & COMMERCE

RIMT UNIVERSITY, MANDI GOBINDGARH, PUNJAB



TABLE OF CONTENTS

S. No.	Content	Page No.
1.	Section 1: Vision and Mission of the University	
2.	Section 2: Vision and Mission of the Department	
3.	Section 3: About the Program	
4.	Section 4: Program Educational Objectives (PEOs), Program Outcomes (POs) and Program Specific Outcomes (PSOs)	
5.	Section 5: Curriculum/ Scheme with Examination Scheme	
6.	Section 6: Detailed Syllabus with Course Outcomes	



SECTION 1

Vision & Mission of the University

VISION

To become one of the most preferred learning places a center of excellence to promote and nurture future leaders who would facilitate in desired change in the society.

MISION

- To impart teaching and learning through cutting edge technologies supported by the world class infrastructure.
- To empower and transform young minds into capable leaders and responsible citizens of India instilled with high ethical and moral values.



SECTION 2

Vision & Mission of the Department

VISION

The department aims to inculcate teaching, innovative thinking, and experiential learning voyage by disseminating theory and practice of management thought to generate exceptional management graduates who make a difference to our community both locally and internationally. It aims at continuous improvement and development of our primary stakeholder to intellectually evolve as a knowledgeable, research oriented, socially responsible and productive citizen.

MISION

- To provide learners to develop their hard and soft skills by providing a stimulating, intellectually challenging and engaging environment.
- To enable the students to acquire global competence through problem solving skills and exposure to latest developments.
- Providing better understanding of the domain of study, including wider social issues, corporate social responsibility and ethical decision making.
- To ensure continuous interaction of the students through MOU's and collaborative research projects.



SECTION 3

About the Program

An B.COM Program is an Outcome Based Education model, A 3 year, 6 Semester Full time Program (preferably residential) program with a Choice Based Credit System (CBCS) and Grading Evaluation System. The program comprises of foundational courses, core courses, specialization electives courses, enrichment courses.

The suggestive curriculum takes the B.COM program to the next level in terms of implementing Outcome Based Education and to develop management professionals who are knowledgeable in their chosen domain, responsive to the environment and culture, unfailing to the communities, ethical in all doings and with a global outlook and approach. These objectives shall be achieved through very rigorous academic processes, updated and relevant curriculum, extensive industry interaction and collaborations, sports and vibrant student activities in a residential setting (preferably).



SECTION 4

Program Educational Objectives (PEOs), Program Outcomes (POs) and Program Specific Outcomes (PSOs)

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	The Graduates to be acknowledged for their managerial competency, creativity &
	innovation, integrity & warmth to domestic & global issues of social relevance.
	Earn the trust & respect of others as inspiring, effective and ethical leaders,
	managers, entrepreneurs, intrapreneurs and change agent
PEO2	The program will prepare Graduates to successfully integrate core, cross-functional
	& inter-disciplinary aspects of contemporary management thought, models &
	frameworks for application to provide solutions to real world business, policy
	making & social issues in a dynamic world
PEO3	The Graduates will be geared up to engage in successful career pursuits covering
	diverse domains in corporate, public policy, entrepreneurial ventures and pursue
	lifelong learning
PEO4	The Graduates will acquire excellent communication skills, excel in cross-
	functional, multi-disciplinary, multi-cultural teams, and be receptive to domestic &
	global business environment to manage risk, change, risk, ambiguity and
	complexity.



PROGRAM OUTCOMES (POs)

PO 1	<i>Introduction</i> : Introduces the student with Accounts, Commerce, Marketing, Management, Economics, Environment etc.				
PO 2	<i>Practical Exposure:</i> Allows the students to get sector relating to use of Accounting & Commerce.				
PO 3	<i>Communication & Confidence</i> : Build up the communication skills and confidence to face the difficulties offered by corporate world.				
PO 4	<i>Decision Making Ability</i> : Increases the decision making ability at both personal and professional levels.				
PO 5	<i>Promotes Expertise</i> : Prepares Students for better professional opportunities in their career.				
PO 6	Entrepreneurship Skills: Develops entrepreneurial competence among Students				
PO 7	<i>Comprehensive Approach:</i> Strengthens their capacities in diversified areas of commerce and industry aiming towards overall development of Students.				
PO 8	<i>Morality & Humanism:</i> Enabling the student to act with morality and to follow ethical practices both on personal & professional front.				
PO 9	<i>Coping Business Environment:</i> Enabling the students how to cope with changing Business Environment both Internal & External Business Environment.				
PO 10	<i>Perpetual Learning :</i> Thus, after completing their graduation students develop a thorough understanding of the fundamentals in Commerce and Finance				



PROGRAMME SPECIFIC OUTCOMES

PSO 1	Future Prospects : Learners venture into Managerial positions, Accounting areas, Banking						
	Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents,						
	Government Employment etc.						
PSO 2	Professional Examinations : Enables learners to prove themselves in different Professional						
	examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.						



SECTION 5

Curriculum / Scheme with Examination Grading Scheme

INDUCTION PROGRAM

Induction P	Induction Program (Mandatory)				
Duration	03 weeks				
Activities	University Tour				
	Motivational Movies				
	Business Games/ Quiz Show				
	Expert talks				
	Meditation and Yoga sessions				
	Universal Human Values				
	Creative Arts (like Talent Hunt activities)				



S. No.	Semester	No. of Contact Hours	Credits		
1	Ι	23	500	21	
2	II	33	700	30	
3	III	25	700	24	
4	IV	24	700	22	
5	V	23	700	22	
6	VI	30	800	30	
	Total	158	4100	149	

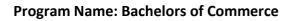
SEMESTER WISE SUMMARY OF THE PROGRAM: BCOM



EXAMINATION GRADING SCHEME

Marks Percentage Range	Grade	Grade Point	Qualitative Meaning
80.00 - 100.00	0	10	OUTSTANDING
70.00 - 79.99	A+	9	EXCELLENT
60.00 - 69.99	А	8	VERY GOOD
55.00 - 59.99	B+	7	GOOD
50.00 - 54.99	В	6	ABOVE AVERAGE
45.00 - 49.99	С	5	AVERAGE
40.0 - 44.99	Р	4	PAAS
0.00 - 39.99	F	0	FAIL
ABSENT	AB	0	ABSENT

Percentage Calculation: CGPA*10





Subject		Contact Hours/Week C		Credit	Evaluation Scheme (% of Total Marks)				Exam Duration		
Code	Title	L	Т	Р		CWA	LWA	MTE	ETE	Total	(Hours)
FA1L301	Financial Accounting-I	5	-	-	5	16		24	60	100	3Hrs
CABL301	Computer Applications in Business	4	-	2	5	16		24	60	100	3Hrs
BEOL301	Business Economics	5	-	-	5	16		24	60	100	3Hrs
BL1L301	Business Law-I	5	-	-	5	16		24	60	100	3Hrs
IPGP301	Integrated Project -1	-	-	2	1	60			40	100	
	Total			4	21						

First Semester:

L-- Lecture

T-- Tutorial

P---Practical

CWA Class work Assessment



- LWA Lab work Assessment
- MTE Mid Term Exam
- ETE End Term Exam

Note: For Evaluation scheme see ordinance number 8 "Regulation for Academic Evaluation" RIMT University.

Detailed Syllabus

SUBJECT TITLE: Financial Accounting-I SUBJECT CODE: FA1L301 SEMESTER: I CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
5	-	-	5

Internal Assessment: 40

End Term Exam: 60 Duration of Exam: 3 Hrs Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each



out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To provide an understanding of the basic principles of accounting and their application in business.
- To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entitles.

Contents of Syllabus:

SECTION-I

Introduction: Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, users of accounting information and limitations of Financial Accounting. Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India.

SECTION-II

Recording of Transactions: Voucher System;- Accounting Process, Journal, Ledger, Trial Balance Subsidiary Books, Cash Book, Bank Reconciliation Statement. Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation (WDV &SLM).

SECTION-III

Preparation of Final Accounts: Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business, Introduction to Company Final Accounts: Important provisions of Companies Act, 1956 in respect of preparation of final accounts of a company. Computerised Accounting: Computers and its application in accounting. Accounting software package (Tally)

Course Outcomes: On completion of this course, the student will be able to

CO1	FA1L301.1	Familiarizing the students with the concepts and the accounting treatment pertaining
		to dissolution of the partnership firm along with the insolvency of partners.
CO2	FA1L301.2	Discover the fundamental concepts of terminology like "departmental
		accounts,""inter departmental transfer,""branch accounting,""stock and debtors system," as well as how they are treated in accounting.
CO3	FA1L301.3	Gain knowledge about core concepts and terminology like hire purchase and installment system along with theoretical understanding of leasing.
CO4	FA1L301.4	Emphasize upon the topic and the varied components of royalty and the accounting
		treatment of not for profit organizations.

Recommended Books:

- Gupta, Ambrish, "Financial Accounting for Management: An Analytical Perspective", Pearson Education, New Delhi.
- Khatri, Dhanesh, "Financial Accounting" Tata McGraw-Hill, New Delhi.
- Horngren, Charles T., Sundem, Gart I, Elliot, John A. Philbrick, Donna R., "Introduction to Financial Accounting", Prentice Hall New Delhi.
- Ramachandran, N and Kakani, Ram, "Financial Accounting for Management", Tata McGraw-Hill, New Delhi.



• Shukla, M.C., Grewal T.S. and Gupta, S.C., "Advance Accounts", Sultan Chand & Sons, New Delhi.

SUBJECT TITLE: Computer Applications in BusinessSUBJECT CODE: CABL301SEMESTER: ICONTACT HOURS/WEEK:Lecture (L)Tu

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	2	5

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To develop skill among students in applications of internet in commerce education
- To introduce MS Word, MS Exceland its applications

Contents of Syllabus: SECTION - I

Computer: Introduction, characteristics, Application and Classification of Computer, generation of computer, Overview of Software and Hardware, Input and Output devices, Computer Memory: RAM, ROM, Number System and its Inter Conversion Introduction to Operating System, DOS and WINDOWS, Understanding the control panel, Opening and exiting Windows applications,

SECTION – II

Introduction to MS Word: Basic Features, Starting and exiting word, Creating Editing and Saving a Word document, Inserting Pictures and Symbols, Working with text, creating a Table, Formatting Documents, Previewing and Printing Documents. Introduction to MS Power Point: Power Point Basics, Creating and Saving, Presentations, Inserting Pictures and Graphics, Inserting slides from other Presentations, Slide Show View.

SECTION – III

Introduction to MS Excel: Creating spread sheets by entering text formulas and numbers Making Graphs in Excel, Sorting data in Excel, Basic introduction to Internal and its applications: Search Engines and email.



CO1	CABL3 01.1	and output devices, computer languages, an operating system, use the Internet safely.
CO2	CABL3 01.2	Illustrate the documentation using MS Word, exploring various menu options and tools on the ribbon with formatting paragraph and working with tables.
CO3	CABL3 01.3	Describe working with worksheets in MS Excel by applying formula, functions and performed graphs and charts on the created table.
CO4	CABL3 01.4	Creation of Power point presentation along with multimedia, animation and transition effects.

Course outcomes: On completion of this course, the student will be able to

Recommended Books:

1. Microsoft Office 2000 Complete: BPB Publication.

- 2. Alexis Leon, Mathews Leon: Introduction to Computers with MS Office 2000, Tata McGraw
- 3. Implementing Tally: BPB Publication 4. PC Complete, BPB Publications

SUBJECT TITLE: Business Economics SUBJECT CODE: BE0L301 SEMESTER: I CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
5	-	-	5

Internal Assessment: 40 End Term Exam: 60

Duration of Exam; 3 Hrs Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

• To cover the area of economics commonly defined as microeconomics encompassing individual parts of the economy such as individual firms or industries, individual consumers, and individual products.



• To aims at providing an introduction to the economic theory. Starting with the basic concepts of microeconomics, utility functions, production functions, demand and supply, & price determination.

Contents of Syllabus:

SECTION-I

Nature and Scope of Micro Economics; Consumer equilibrium; Utility Approach: Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility; Indifference Curve Approach: Consumer Equilibrium; Income. Price and Substitution Effect. Revealed Preference Theory; Meaning of Demand and Its Types.

SECTION-II

Law of Demand; Derivation of Law of Demand. Elasticity of Demand: its measurement: Price, Income and Cross Elasticities of Demand. Theory of Production Law of Variable Proportion: Total; Average and Marginal. Physical Product; Production Possibility Curve, Marginal Rate of Technical Substitution; Returns to Scale.

SECTION-III

Theory of Cost: Short and Long Period Costs, Concepts of Total Cost, Marginal and Average Cost.Concept of Revenue: Total Revenue; Average Revenue; Relationship between Average and Marginal Revenue and Elasticity of Demand: Break Even Analysis and Profit Forecasting in Short Run. Equilibrium of Firm and Industry: Perfect Competition; Assumptions; Price Determination; Monopoly; Concept; Assumption; Price Determination; Monopoly Power, Control and Regulation; Discriminating Monopoly.

Course outcomes: On completion of this course, the student will be able to

CO1	BE0L301.1	Understanding of the concepts of law of Diminishing Marginal Utility , Law of Equi Marginal Utility , Indifference Curve etc.
CO2	BE0L301.2	Introduction to Law of Demand , Elasticity of Demand , Law of Variable proportions & Returns to Scale .
CO3	BE0L301.3	Understanding of the concepts of Cost , Revenue , Break Even Analysis & Profit Forecasting .
CO4	BE0L301.4	Introduction to Equilibrium of Firm & Industry, Perfect Competition & Monopoly.

Recommended Books:

- Koutosoyianni's : Modern Micro Economics
- Ahuja, H.L. : Advanced Economic Theory
- Stonies and Hague : A Textbook of Economic Theory

SUBJECT TITLE: Business Law-I SUBJECT CODE: BL1L301





SEMESTER: I CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
5	-	-	5

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To develop understanding of the essential elements of contract law including formation, termination, current issues/changes.
- To intended to make students understand various Acts applicable in business.

Contents of Syllabus:

SECTION-I

Law of Contract (1872): Introduction to nature of contract, Classification, Offer and acceptance, Capacity of parties to contract, Free consent; Consideration, Legality of object, Agreement declared void, Performance of contract; Discharge of contract, Remedies for breach of contract.Introduction to Sale of Goods Act.

SECTION -II

Negotiable Instruments Act (1881): Definition of negotiable instruments, Features; Promissory note, Bill of Exchange ,Cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing.

SECTION-III

Law of Partnership: Introduction, formation, rights duties, liabilities of partners, Salient Features of RTI Act, The Consumer Protection Act (1886): Definition of consumer, Features, Grievance redressal machinery.



Course outcome:On completion of this course, the student will be able to

CO1	BL1L301.1	To provide knowledge of the fundamental legal framework governing commerce, trade, and business in India.
CO2	BL1L301.2	To explain theoretical concepts of contract creation, performance, discharge, legal remedies for breach of contract, and other contract kinds pertaining to trade, business, and industry.
CO3	BL1L301.3	To comprehend legal agreements as well as a grasp of their legal rights and obligations within a contract.
CO4	BL1L301.4	To recognize the duties of different types of business organizations as employers and their legal and financial structure.

Recommended Books:

N D Kapoor Element of Mercantile Law Sultan Chand & Sons

M C Kuchhal Business Law Vikas Publication Gulshan, Kapoor Business Law including C. Law New Age International Pathak, Akhileshwar Legal Aspects of Business, Tata McGraw Hill Education Bare

Acts:

Indian Contract Act, 1872; Sale of Goods Act 1930

SUBJECT TITLE: Integrated Project-I

SUBJECT CODE: IPGP301

SEMESTER: I				
CONTACT HOURS/WEEK:	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
	-	-	-	2

Internal Assessment: 60

End Term Exam: 40

Duration of Exam; 3 Hrs

Objective and outcome of course:

- To develop an in-depth understanding of academic theory
- To intend to make students understand various report writing & presentation skills required in business.



The students are required to carry out a project on any management subject and submit a report to be evaluated by the teachers of the institute and a presentation made to the entire group.

The project viva of **IPGP301** will be conducted by external examiner.

Course outcome: On completion of this course, the student will be able to

CO1	IPGP301.1	To infuse the capacity of students to improve achievement, engagement, retention and manage change through collaboration with others.
CO2	IPGP301.2	To provide an in-depth understanding of academic theory
CO3	IPGP301.3	To make student capable to have a comprehensive understanding of their courses
CO4	IPGP301.4	To provide an environment where students can face directly the queries of panel and answer in apt manner so that he can deal with outside business environment

Subject			Contact Hours/Week		Credit	Evaluation Scheme (% of Total Marks)			Exam Duration		
Code	Title	L	Т	Р		CWA	LWA	MTE	ETE	Total	(Hours)
FMAL302	Financial Management	5	-	2	6	16		24	60	100	3Hrs
BOPL302	Banking Operations & Procedures	4	-	-	4	16		24	60	100	3Hrs
BE2L302	Business Economics-II	5	-	2	6	16		24	60	100	3Hrs
BC1L302	Business Communication-I	3	-	-	3	16		24	60	100	3Hrs
CACL302	Corporate Accounting	5	-	2	6	16		24	60	100	3Hrs
BSTL302	Business Statistics	4	-	-	4	16		24	60	100	3Hrs



Program Name: Bachelors of Commerce

Program Code: COM-301

IPGP302	Integrated Project -2	-	-	2	1	60	 	40	100	
Total		27		6	30					

L-- Lecture T-- Tutorial

P---Practical

- CWA Class work Assessment
- LWA Lab work Assessment
- MTE Mid Term Exam
- ETE End Term Exam

Note: For Evaluation scheme see ordinance number 8 "Regulation for Academic Evaluation" RIMT University.

SUBJECT TITLE: Financial Management SUBJECT CODE: FMAL302 SEMESTER: II CONTACT HOURS/WEEK: Lectu

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
5	-	2	6

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To make Students equip themselves with topics in corporate finance.
- To share knowledge about how finances are managed and their reflections on the fundamental decisions to be taken by the corporate and finance world.

Contents of Syllabus:

SECTION-I

Introduction: Scope of Financial Management, Traditional Approach; Modern Approach; Objectives of Financial Management; Investment Decisions; Financing decisions; Profit Maximization vs. Wealth Maximization, Sources of Long term Financing.

SECTION-II



Capital Budgeting: Meaning, importance and various techniques; Pay back methods; Post Pay-back period; rate of return method; Net Present value method; Internal rate of return method; Profitability index method. Cost of Capital: Introduction; measurement of cost of capital; cost of equity shares; cost of preference shares; cost of debt; calculation of overall cost of capital.

SECTION-III

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

Course outcomes:On completion of this course, the student will be able to

CO1	FMAL302.1	Explain the basic concept of financial management, Objectives of Profit Maximization & wealth Management and how to use the tools of financial management to take business decisions.
CO2	FMAL302.2	Explain the Factors affecting the capital structure and significant role of Cost of Capital. Capital Budgeting Process along with its traditional & modern techniques.
CO3	FMAL302.3	Introduction to the concept of leverage, Trading on Equity & taking decisions relating to Dividend.
CO4	FMAL302.4	Estimate working capital Management of Business concern including Cash, Inventory & Receivables.

Recommended Books:

1.Khan, M. Y. and Jain P. K. Financial Management, Text, Problems & Cases, Tata McGraw Hill Company, New Delhi.

- 2. Maheshwari, S.N, Financial Management Principles & Practice, Sultan Chand & Sons.
- 3. Prasanna, Chandra, Financial Management: Theory and Practice, Tata McGraw Hill.



3. Sheeba Kapil, Financial Management, Pearson Education.

4. Bhalla. V. K. Financial Management and Policy: Text and Cases, Anmol Publications Pvt. Ltd.

SUBJECT TITLE: Banking & Operation ProceduresSUBJECT CODE: BOPL302SEMESTER: IICONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To give students an insight into functioning of a Modern Bank.
- To introduce basic topics of banking and make student understand relationship between Banker and Customer, Special Types of Bank Customers and other services rendered by commercial banks in India.

Contents of Syllabus:

SECTION-I

Organization and functions of a bank, Relationship between Banker and Customer: Services rendered by banks; Definition of a customer: Relationship as a debtor and creditor; Banker as a trustee; Obligation of a banker -obligation to honour cheque: Garnishee order: Attachment order issued by income-tax authorities; Liabilities of a banker in case of wrongful dishonor of cheque

Customer's Account with a Banker: Fixed deposit accounts, saving accounts, recurring deposit accounts, current accounts: Opening of current and saving accounts: Operating the bank accounts; Legal aspects; Entries in passbook: Closing of bank account; Insurance of bank deposits: Free life insurance cover to saving bank account-holders

SECTION-II

Special Types of Bank Customers: Minor -legal provisions regarding guardianship of a minor: Married women: Illiterate person; Lunatic; Trustee; Executor; Administrator; Customer's attorney; Joint accounts of joint Hindu family, partnership, joint stock companies, club, societies, and charitable institutes.

SECTION-III

Other services rendered by commercial banks in India-leasing, insuring, broking and merchant banking. Bank Related Laws: Law relating to negotiable instruments, Law of limitation, Special Recovery of Debts Due to Banks and Financial Institutions Act, 1932- SARFAEI Act. 2002,



Banking ombudsman, Anti money laundering. Relevant provisions of other laws affecting banking operations and procedures in India. Ethics and Corporate Governance in Banks.

CO1	BOPL302.1	To highlight the fundamentals of banking along with various legal and regulatory aspects of banking operations with special focus on Banking Regulation Act, etc
CO2	BOPL302.2	To give an overview of emergent trends in banking, facilitating a creative approach towards the banking products and services.
CO3	BOPL302.3	To emphasize on the concept of insurance and the regulatory framework concerned inculcating a deeper view for risk management in the minds of student.
CO4	BOPL302.4	To introduce various insurance plans and to present the students with technical elements of insurance, such as financial analysis and valuation.

Recommended Books:

- Tanna, M.L: Banking Law and Practice in India, Vol.I & II, India Law House, New Delhi. 1.
- 2. Bare Acts regarding negotiable instruments, banking regulations, RBf, banking companies, etc.

Gordon and Natrajan: Banking Theory: Law and Practice, Himalaya Publishing House, Delhi. 3.

Varshney, P.M.: Banking Law and Practice, Sultan Chand & Sons, New Delhi 4.

5. IIBF, "Principles and Practices of Banking", 2nd Edition, McMillian Publishers.

Paul and Suresh, "Management of Banking and Financial Services:, 2007, Pearson Education. 6.

Sunderam and Varshney, "Banking Theory Law and Practices", 2004, Sultan Chand and Son 7.

SUBJECT TITLE: Business Economics-II SUBJECT CODE: BE2L302 SEMESTER: II CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
5	-	2	6

Internal Assessment: 40 End Term Exam: 60 **Duration of Exam; 3 Hrs**

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

To provide students with a unified framework that can be used to analyze macroeconomic issues such as flow of income and expenditure, national income, consumption function,



• To analyse the theory of investments, interest rates determinants, inflation, monetary and fiscal policies.

Contents of Syllabus:

SECTION -I

Meaning, Nature and Scope of Macro Economics .

Some Concepts : Stock and flow variables, General and Partial Equilibrium, Static and Dynamic analysis, Open and Closed Economy, Circular flow of Income and Expenditure. **National Income :** Concepts, methods of measurement, difficulties and importance

SECTION –II

Theory of Income and Employment: Classical theory, Keynesian theory of output and employment. **Consumption Function** : Meaning, determinants and importance. Theories of Consumption : Absolute income hypothesis, Relative income hypothesis, permanent income hypothesis, life cycle hypothesis.

Investment Theories : Meaning, types and determinants of investment, marginal efficiency of capital and internal rate of return

SECTION-III

Theory of Multiplier: Static and dynamic multiplier, tax multiplier, balanced budget multiplier, leakages from the multiplier.

Money: Functions and role. Quantity theory of money . Keynesian views about money and prices. **Inflation**: Meaning and types of Inflation.

Stabilization policies : Monetary and fiscal policies

Couse outcomes:On completion of this course, the student will be able to

CO1	BE2L302.1	Familiarizing the students with the concepts relating to macroeconomics and national income.
CO2	BE2L302.2	Discover the fundamental concepts of Theory of Income and Employment, Consumption Function and theories of investment.
CO3	BE2L302.3	Gain knowledge about core concepts and terminology like Static and dynamic multiplier, tax multiplier, Keynesian theory etc.
CO4	BE2L302.4	Emphasize upon the topic and the varied components of Inflation along with its theories.

Recommended Books:

Ackley, G : Macroeconomic Theory, Macmillan, New York Ahuja, H.L : Advanced Economic Theory Koutsoyianni : Modern Micro Economics Stonnies & Hague : A Textbook of Economic Theory. Shapiro, Edward, Macro Economics, Mc Graw hills Edu. D.N. Dwivedi, Managerial Economics, Mc Graw Hills Edu. Mishra and Puri, Modern Macro Eco Theory



SUBJECT TITLE: Business Communication-I SUBJECT CODE: BC1L302 SEMESTER: II CONTACT HOURS/WEEK: Lecture

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
3	-	-	3

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of communications. This course is designed to make student conversant with the basic forms, formats and techniques of business communications.
- To give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

Contents of Syllabus:

SECTION - I

Basic parts of speech: Noun, pronoun, verb, adjective, adverb, preposition, article, idioms, one word substitution. Tenses: introduction, uses of present, past and future tense, Use of prepositions conjunctions and interjections. Use of punctuations. Sentence Formation: simple compound and complex formation, transformation of sentence: active and passive, affirmative and negative interrogative and assertive.Direct and indirect speech. Correct word usage – Homonyms, antonyms and synonyms.

SECTION - II

Business Communication – its meaning & importance. Barriers to effective Communication. Types of communication – Verbal communication and non- verbal Communication Basic Model of Communication: History of communication theory, Shannon and Waver's model of communication, encoding and decoding, feedback, noise. Essentials of effective business communication – 7 C's of communication.

SECTION - III

Business letter writing: need, functions and kinds, layout of letter writing, types of letter writing. Business etiquettes: Email and net etiquettes, etiquette of the written word, etiquettes on the telephone, handling business meetings. Importance of non-verbal communication.

Course outcomes: On completion of this course, the student will be able to

CO1	BC1L302.1	Understand and apply communication theory
CO2	BC1L302.2	Display competence in oral, written, and visual communication



CO3	BC1L302.3	Understand how word choice, syntax, grammar and text structure may vary with context and purpose
CO4	BC1L302.4	Interact skillfully and ethically

Recommended Books:

1. Wren & Martin, English Grammar and Composition, Sultan Chand & Sons.

2. Lesikar, Business Communication: Making Connections in a Digital World, McGraw Hill

3. S C Sharma, Shiv N. Bhardwaj, A Textbook of Grammar and Composition, Jawahar Book centre

4. Boove, Thill, Chaturvedi, Business Communication Today, Pearson Education.

5. Murphy and Hildebrandt, *Effective Business Communication*, Tata McGraw Hill Education.

6. Krizan, Buddy, Merrier, *Effective Business Communication*, Cengage Learning S. J McGraw, *Basic Managerial Skills for All*, Prentice Hall of India.

SUBJECT TITLE: Corporate Accounting SUBJECT CODE: CACL302 SEMESTER: II CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
5	-	2	6

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To make the student familiar with corporate accounting procedures and in-depth knowledge of preparation of various accounts related to corporate field.
- To introduce concept of Provisions and Reserves; Determination of Managerial Remuneration, Accounting Software: Role of Computers in Accounting.

Contents of Syllabus:

SECTION-I

Accounting For Share Capital Transactions - Issue of Shares at Par, at Premium and at Discount; Forfeiture and Re-Issue of Shares; Redemption of Preference Shares - Statutory Requirements, Disclosure In Balance Sheet. Issue and Redemption of Debentures: Issue of Debentures -Accounting Treatment and Procedures; Redemption of Debentures; Conversion of Debentures into Shares. Underwriting of Issues.

SECTION-II



Preparation And Presentation of Final Accounts: Provisions and Reserves; Determination of Managerial Remuneration; Appropriation out of Profits; Transfer of Profits to Reserves; Payment of Dividend, Transfer of Unpaid Dividend to Investor Education and Protection Fund.

SECTION-III

Internal Reconstruction; Introduction to Holding and Subsidiary Companies, Valuation of Goodwill and Shares. **Computerised Accounting** : Accounting Software: Role of Computers in Accounting.

Course outcomes:On completion of this course, the student will be able to

CO1	CACL302.1	To impart the skills related to Accounting For Share Capital Transactions
CO2	CACL302.2	To understand the Accounting Treatment and Procedures, redemption of Debentures etc
CO3	CACL302.3	To make student aware about Preparation And Presentation of Final Accounts: Provisions and Reserves
CO4	CACL302.4	To describe the Valuation of Goodwill and Share and role of Computers in Accounting.

Recommended Books:

1 M.C. Shukla, T.S.Grewal & S.C.Gupta, Advanced Accounts, Sultan Chand&Company Ltd.

2 R. L. Gupta & M. Radhaswamy, Company Accounts, Sultan Chand & Sons,

3 S.N. Maheshwari, Corporate Accounting, Vikas Publishing House.

4 T.P Ghosh, Accounting Standards and Corporate Accounting, Taxman"s, New Delhi.



SUBJECT TITLE: Business Statistics SUBJECT CODE: BSTL302 SEMESTER: II CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40

End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To understand statistics, how and when to apply statistical techniques
- To make students well versed with decision making situations and how to interpret the results.

Contents of Syllabus:

SECTION -I

Statistics: Definition, Importance & Limitation, Collection of data, classification and presentation of frequency distribution. Measures of Central Tendency and Dispersion : Meaning and objectives of measure of central tendency- arithmetic mean, median, mode, geometric mean and harmonic mean, characteristics, applications and limitations of these measures; Measure of variation, range, quartile deviation, mean deviation and standard deviation, coefficient of variation. Regression Analysis: Introduction, Utility, Method of Least Squares, Coefficient of Regression, Standard Error of Estimate, Coefficient of Determination. Correlation: Meaning of correlation, types of correlation positive and Measurement of Correlation: Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation.

SECTION – II

Time Series and Forecasting: Introduction, Components of Time Series Analysis, Measurement of Secular Trend and Measurement of Seasonal Variations, Measurement of Cyclical Variations. Index Numbers: Introduction, Price Index Numbers, Quantity Index Numbers, Choice of Base for Computing Index Numbers.

SECTION-III

Interpolation and Extrapolation: Introduction, Utility, Assumptions, Methods of Interpolation, Extrapolation (formulae used). Probability & Probability Distributions: Definition, Basic concepts, Events and experiments, random variables, expected value Types of probability: Classical approach,



Relative frequency approach or empirical probability, Subjective approach to probability, Theorems of probability: Addition theorem, Multiplication theorem, Conditional probability, Bays Theorem,

CO1	BSTL302.1	Highlight the key terminology, concepts tools and techniques used in business statistical analysis.
CO2	BSTL302.2	To examine the concepts and practical application of concepts of correlation and regression analysis.
CO3	BSTL302.3	To facilitate the understanding of index numbers and time series analysis along with real-world examples.
CO4	BSTL302.4	To assess and apply the concepts of sample space and probability to solve practical business problems.

Course outcomes: On completion of this course, the student will be able to

Recommended Books :

- 1. Sancheti and Kapoor V.K,Statistics Theory, Methods & Application,Sultan Chand &Sons.
- 2. R.P.Hooda, Introduction to Statistics, Macmillan.
- 3. S.C. Aggarwal & R.K Rana, Basic Statistics for Economists: V.K. India.
- 4. Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- 5. S P Gupta Statistical Methods Sultan Chand.
- 6. Beri, Business Statistics Tata Mc Graw Hill.
- 7. Chandan J S, Statistics for Business and Economics Vikas Publications.

SUBJECT TITLE: Integrated Project-2

SUBJECT CODE: IPGP302

SEMESTER: II

CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
-	-	2	1

Internal Assessment: 60

End Term Exam: 40

Objective and outcome of course:

- To upgrade their presentation skills and increase their knowledge on latest managerial issues
- To keep the students aware of emerging issues in management and sharpen their analytical and presentation skills.



The students are required to carry out a project on any management subject and submit a report to be evaluated by the teachers of the institute and a presentation made to the entire group. The project viva of **IPGP302** will be conducted by external examiner. **Course outcomes:** On completion of this course, the student will be able to

CO1	IPGP302.1	Demonstrate their capacity to improve achievement, engagement, retention and manage change through collaboration with others.
CO2	IPGP302.2	To provide knowledge and requisite skills in different areas of management like human resource, finance, operations and marketing to give a holistic understanding of a business system.
CO3	IPGP302.3	To sharpen their presentation skills and increase their knowledge on latest managerial issues. To upscale the students' presentation and analytical skills and increase their knowledge on emerging management areas. To keep the students abreast of emerging issues in management and at the same time improve their analytical and presentation skills.
CO4	IPGP302.4	To get practical exposure on any emerging managerial area and give opportunity to the students to apply theoretical and practical knowledge to analyse, present the current scenario of the subject under study and provide solutions if any.

Third Semester

Subject		Contact Hours/Week		Credit	Evaluation Scheme (% of Total Marks)				Exam Duration		
Code	Title	L	Т	Р		CWA	LWA	MTE	ETE	Total	(Hours)
BCM2301	Business Mathematics	4			4	16		24	60	100	3Hrs
BCM2302	Business Law-II	4			4	16		24	60	100	3Hrs
BCM2303	Auditing Practices	4			4	16		24	60	100	3Hrs
BCM2304	Financial Management-II	4			4	16		24	60	100	3Hrs
BCM2305	Cost Accounting-I	4			4	16		24	60	100	3Hrs
BCM2306	Business and Organization management	3			3	16		24	60	100	3Hrs
BCM2307	Integrated Project -III			2	1	60			40	100	



Program Name: Bachelors of Commerce

Program Code: COM-301

Tot	Total			2	24						
L Lec	L Lecture		T Tutorial			PPractical					
CWA	CWA Class work Assessmen										
LWA	LWA Lab work Assessment										
MTE	MTE Mid Term Exam										
ETE	End Term Exam										
Note: I	Note: For Evaluation scheme see ordinance number 8 "Regulation for Academic							nic			

SUBJECT TITLE: Business Mathematics SUBJECT CODE: BCM2301 SEMESTER: III CONTACT HOURS/WEEK: Lec

Evaluation" **RIMT** University.

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam:3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

• To provides complete skill to understand basic function of Mathematics and their use in Business and Finance.



• After completing the course, student will be able to solve business and finance problems

Contents of Syllabus:

SECTION-I

Matrices and Determinants: definition of matrix, equality of matrices, types of matrices, scaler multiplications, operation on matrices, transpose of matrices, symmetric and skew symmetric matrices, determinants- introduction, Minors & Cofactors, adjoint of a matrix, inverse of a matrix, application of matrices in solving system of linear equations, using Cramer's Rule and matrix inversion method.

SECTION-II

Sequences and series : Arithmetic Progression (A.P.). Arithmetic Mean (A.M.) Geometric Progression (G.P.), general term of a G.P., sum of n terms of a G.P., Arithmetic and Geometric series infinite G.P. and its sum, geometric mean (G.M.), relation between A.M. and G.M

SECTION-III

Differential calculus & Integration

- Continuity and differentiability, derivative of composite functions, chain rule, derivatives of inverse trigonometric functions, derivative of implicit functions.
- Concept of exponential and logarithmic functions.
- Derivatives of logarithmic and exponential functions.
- Integration as inverse process of differentiation.
- Integration of a variety of functions by substitution, by partial fractions and by parts,

CO1	BCM 2301.1	Apply your understanding of algebra, matrices, calculus, and optimization to the solution of business problems.
CO2	BCM 2301.2	Display the mathematical abilities needed in fields of commerce that involve a lot of arithmetic, including finance and economics.
CO3	BCM 2301.3	Recognize the significance and worth of mathematical training, thinking, and problem-solving methods across a wide range of fields.
CO4	BCM 2301.4	Realize and value how theory and applications are related, and comprehend the crucial function math plays in all sectors of the corporate world.

Course outcomes: On completion of this course, the student will be able to

Recommended Books:

Higher Engineering Mathematics by B.S.Grewal 43rd Edition 2014by B.S. Grewal Advanced Engineering Mathematics Tenth Edition 2003by Erwin Kreyszig Engineering Mathematics(Amie Diploma Stream)2007by H.K. Dass



SUBJECT TITLE: Business Law-II SUBJECT CODE: BCM2302 SEMESTER: III CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To create the understanding of business law among students with its framework prevalent in the country.
- To understand Negotiable Instrument: Bills of Exchange, Promissory Note, Cheque and Rules Regarding the Crossing of Cheque, Company Law.

Contents of Syllabus:

SECTION - I

Contract Act: Definition, offer and Acceptance, Consideration, Capacity of parties, Free Consent, Legality of Object, Performance and Discharge of Contract and Remedies for Breach of Contract. Agent: introduction and basic concept, different types of mercantile agents, Bailment and Pledge, Indemnity and Guarantee.

SECTION - II

Sale of Goods Act: Meaning, Formation of contract, Meaning of condition and warranties. Difference between Transfer of Property and Possession, Rights of an Unpaid Seller. Negotiable Instrument: Bills of Exchange, Promissory Note, Cheque and Rules Regarding the Crossing of Cheque. Dishonour of cheque and liability of banker and drawer. Law of Insurance: Basic fundamentals and its Elements. SECTION - III

Company Law: Incorporation of companies Memorandum of Association and Articles of Association Membership of a company Prospectus, Issue of capital, Loans, investments, deposits and charges, Meetings, Accounts and Auditors, Overview of Amalgamation, reconstructions, arrangements and compromises Provision with respect to appointment and removal of Director, Meeting, Winding up by court.

Note : Relevant Case Studies should be discussed in class.



Course outcomes:On completion of this course, the student will be able to

CO1	BCM2302.1	To introduce basic concept of Performance and Discharge of Contract, Remedies for Breach of Contract and different types of mercantile agent
CO2	BCM2302.2	To provide knowledge about Sale of Goods Act, Formation of contract, Meaning of condition and warranties
CO3	BCM2302.3	To understand the essentials of Company Law and Incorporation of companies
CO4	BCM2302.4	To elucidate overview of Amalgamation, reconstructions, arrangements and compromises

Recommended Books:

- 1. Majumdar A. K. and Kapoor G. K. 'Company Law' Taxmann Publishers
- 2. Bansal C. L. 'Business Laws' Taxmann Publishers
- 3. Singhania V. K. and Singhania K. 'Direct Tax Laws and Practice' Taxmann Publishers.
- 4. Chawla, Garg and Sarin 'Mercantile Law' Kalyani Publishers.
- 5.K.R.Bulchandani 'Law and corporate law' Himalya Publishing

SUBJECT TITLE: Auditing Practices SUBJECT CODE: BCM2303 SEMESTER: III CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam:3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

• To help the students in understanding concepts and issues in Auditing and Secretarial Practice.



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

Contents of Syllabus:

SECTION -I

Auditing : Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit. **Vouching :** Definition Features, Examining Vouchers, Vouching of Cashbook, Vouching of Trading Transactions. Verification and Valuation of Assets & Liabilities **Company Auditor:** Qualifications and Disqualifications – Appointment -Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report.Contents and Types Company Auditor Report Order (CARO).

SECTION -II

Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offenses of Company Secretaries. Position & Role of Company Secretaries, Company Secretary in Practice. Procedure for Statutory Meeting and its fate under New Companies Act 2013.

SECTION-III

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

Practical Work :a) Practical Work on Vouching and Audit Report Preparation. b) Preparing of Minutes, Motions and Resolutions, Holding of Meetings.

CO1	BCM2303.1	Understand basic objectives of Audit, internal check and Internal control.
CO2		Analyze vouching and verification of assets & liabilities, cashbook and trading transactions.
CO3	BCM2303.3	Learn provisions regarding meetings of shareholders.
CO4		Apprehend the position, role and provisions in relation to company secretary and Company auditor as per Companies Act.

Recommended Books:

1. Dinkar, P., "Principles and Practice of Auditing", Sultan Chand and Sons, NewDelhi.



- 2. Gupta, K., and Arora, A., "Fundamentals of Auditing," Tata Mc-Graw Hill, Publishing Co. Ltd., New Delhi.
- 3. Ghatalia, S.V.: "Practical Auditing," Allied Publishers Private Ltd., New Delhi.
- 4. Kapoor, N.D., "SecretarialPractice"Sultan Chand and sons.
- 5. Kuchal, M.C., "Secretarial Practice", Vikas Publishing.

SUBJECT TITLE: Financial Management-II SUBJECT CODE: BCM2304 SEMESTER: III CONTACT HOURS/WEEK: Lectu

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60

Duration of Exam: 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- **To** offer the students relevant and actual knowledge of financial management that can be applied in practice.
- To build the capacity of making financial decisions and resolving financial problems.

Contents of Syllabus:

SECTION-I

Financial Control: Concept, Objectives and Steps, Major Tools of Financial Control, Advantages and Limitations of Financial control system. Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity; Risk-return relationship. Types of Risks.

SECTION-II

Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Trading on Equity. Dividend Policies: Issues in Dividend Policies; Dividend Theories: Relevance and Irrelevance Theories, determinants of dividend policy.

SECTION-III

Working Capital: Meaning, Concept, types of Working Capital, Significance of Working Capital, and Operating cycle, various sources of finance to meet working capital requirements; financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies



Management of Working Capital; Management of cash, Management of receivables, Management of inventories.

Course outcomes: On completion of this course, the student will be able to

CO1	BCM 2304.1	To Introduce major tools of Financial Control, advantages and limitations of financial control system.
CO2	BCM 2304.2	Explain the operating and Financial Leverage and their measure
CO3	BCM 2304.3	Introduction to the concept types of Working Capital, Significance of Working Capital
CO4	BCM 2304.4	Estimate working capital Management of Business concern including Cash, Inventory & Receivables.

Recommended Books:

- 1. Khan and Jain, "Financial Management- Text and Problems" Tata McGraw Hill'.
- 2. I M Pandey, "Financial Management", Vikas Publishing House.
- 3. Prasanna, Chandra, Financial Management: Theory and Practice, Tata McGraw Hill.
- 4. Bhalla. V. K. Financial Management and Policy: Text and Cases, Anmol Publications Pvt.Ltd.
- 5. Maheshwari, S.N, Financial Management Principles & Practice, Sultan Chand & Sons.
- 6. Shashi K Gupta, R.K Sharma:"Financial Management Theory & Practice", Kalyani Publishers.

SUBJECT TITLE: Cost Accounting-I SUBJECT CODE: BCM2305 SEMESTER: III CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam:3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:



- To help the students to acquire conceptual knowledge of cost accounting and elements of cost.
- To gain knowledge of recent developments in costing and finally to have a general idea of cost accounting record rules & standards.

Contents of Syllabus:

SECTION – I

Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Preparation of Cost Sheet Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.

SECTION-II

Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.

SECTION -III

Operation Costing, Service Costing, Cost Ledger Accounting, Integral Accounting, Reconciliation of Cost and Financial Accounts.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM2305.1	Introduction to Cost Accounting, Different Elements of Cost, Enabling students to prepare Cost Sheet.
CO2	BCM2305.2	Providing students in depth knowledge of various elements of Cost: Material, Labour & Overheads.
CO3	BCM2305.3	Introduction to the various techniques of Cost Control including Cost – Volume & Profit Analysis to enable them to take decisions.
CO4		Enable Students to prepare Budgets & make use of Budgetory Control & Standard Costing, Reconciliation of Cost and Financial Accounts.

Recommended Books:

1 S.N. Maheshwari: Fundamentals of Costing, Sultan Chand and Sons, New Delhi.

2 Horngren, Foster, Datar: Cost Accounting- A Managerial Emphasis, Pearson.

3 Jawahar Lal & Seema Srivastava, Cost Accounting, TMH

4 Shukla, M.C,Grewal T.S. and Gupta M.P.:Cost Accounting: Text and Problem S. Chand & Co. Ltd., New Delhi



SUBJECT TITLE: Business and Organisation management SUBJECT CODE: BCM2306 SEMESTER: III CONTACT HOURS/WEEK: Lecture (L) Tutor

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
3	-	-	3

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
- To focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

Contents of Syllabus:

SECTION - I

Management: Concept, Nature, Importance; Management: Art and Science, Management as a Profession, Management vs. Administration, Management Skills and Levels of Management. **Principles of Management,** Scientific Management. Evolution of Management Thought: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo & Peter Drucker to the management thought. Social responsibility of Managers and Ethics in Managing

SECTION -II

Introduction to **Functions of Management**., **Planning**: Nature, Scope, Objectives and significance of Planning, Types of Planning, Process of Planning, Barriers to effective Planning. Management by Objective: Meaning, Process, Benefits, Weakness. **Organizing**: Concept, Organisation Theories, Forms of organization: Line, Functional and Line and Staff,Formal and informal organization, **Delegation of Authority:** Authority and Responsibility, Span of Control,**Departmentation**: Departmentation by function, Territory, Product/service, Customer group and matrix organization, Centralization and Decentralisation.

SECTION -III

Staffing: Concept, Manpower Planning, Job Design, Recruitment & Selection, Training & Development, Performance Appraisal. **Directing**: Concept, Direction & Supervision. Importance and Limitations of Direction, Elements of Direction-Supervision, Motivation, Leadership and Communication.

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



Essentialsof a Good Control System. Techniques of Control. Relationship between Planning and Control

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 2306.1	To make student aware about scope and functions of management familiarize theImportance; Management concept of planning and the various types of plan under it along with the concept of organizing and its different structures.
CO2	BCM 2306.2	To share the information about Functions of Management along with the various aspects relating toselection and staffing, controlling and its need in an organisation
CO3	BCM 2306.3	Evaluate the different aspects of organisation behavior and introducing the meaning and practical use of the concept of perception and various philosophies of learning.
CO4	BCM 2306.4	Highlighting the need, importance and the application of motivation and leadership along with their theories.

Recommended Books:

1. Robbins, S.P., & Coulter, M.K., "Management", Pearson Education Inc., New Delhi.

2. Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.

3. Koontz, H., Weihrich, H., & Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.

4. Ashwathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.

SUBJECT TITLE: Integrated Project-III

SUBJECT CODE: BCM 2307

SEMESTER: III				
CONTACT HOURS/WEEK:	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
	-	-	2	1

Internal Assessment: 60

End Term Exam: 40

Objective and outcome of course:

- To upgrade their presentation skills and increase their knowledge on latest managerial issues
- To keep the students aware of emerging issues in management and sharpen their analytical and presentation skills.



The students are required to carry out a project on any management subject and submit a report to be evaluated by the teachers of the institute and a presentation made to the entire group. The project viva of **BCM 2307** will be conducted by external examiner. **Course outcomes:**On completion of this course, the student will be able to

CO1	BCM 2307.1	To build a spirit of achievement, engagement, retention and manage change through collaboration with others.
CO2	BCM 2307.2	To impart a detailed knowledge of academic theory and provide students an environment for strong verbal communication skills
CO3	BCM 2307.3	To make student confident about comprehensive understanding of their courses
CO4	BCM 2307.4	To provide an environment where students can face directly the queries of panel and answer in apt manner so that he can deal with outside business environment

	Subject		Contact Hours/Week		Credit			ation So Total N			Exam Duration
Code	Title	L	Т	Р		CWA	LWA	MTE	ETE	Total	(Hours)
BCM2401	Financial Markets & Services	4			4	16		24	60	100	3Hrs
BCM2402	Operational Research	4	2		5	16		24	60	100	3Hrs
BCM2403	Cost Accounting-II	4			4	16		24	60	100	3Hrs
BCM2404	Income Tax	4			4	16		24	60	100	3Hrs
BCM2405	Corporate Governance & Social Responsibility.	2			2	16		24	60	100	3Hrs
BCM2406	Environmental and Road Safety Awareness	2			2	16		24	60	100	3Hrs
BCM2407	Integrated Project -IV			2	1	60			40	100	
	Total	20	2	2	22						

Fourth Semester:



L-- Lecture T-- Tutorial

al

P---Practical

CWA Class work Assessment

LWA Lab work Assessment

MTE Mid Term Exam

ETE End Term Exam

Note: For Evaluation scheme see ordinance number 8 "Regulation for Academic Evaluation" RIMT University.

SUBJECT TITLE: Financial Markets & Services SUBJECT CODE: BCM2401 SEMESTER: IV CONTACT HOURS/WEEK: Lecture

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To create understanding of financial services and various aspects of finance among students with respect to trading at stock exchange.
- To understand of Mutual funds and AMCs, Leasing.

Contents of Syllabus:

SECTION - I

Financial Services - Meaning, types and importance of financial services. Depository System in India– Introduction to depository system, depository participants in India, functioning of depository, benefits of depository system and process of switching over depository, Concept of Dematerialization and Rematerialization. Role, objectives and functions of SEBI and its guidelines relating to depository system.

SECTION - II

Mutual funds and AMCs: Origin and growth of mutual funds in India, Constitution of MFs: Sponsors, Trustees, Custodians and AMCs. Types of mutual fund schemes, advantages and disadvantages of



mutual fund investment, Calculation of Net Asset Value and pricing of mutual funds. Recent trend in mutual fund investment in India. Credit rating: Concept and objective of credit rating, various credit rating agencies in India, factors affecting credit rating & process of credit rating. Introduction to International credit rating agencies.

SECTION - III

Leasing: concept and system of leasing, leasing & hire-purchase system, advantages & disadvantages of leasing. Tax related aspect of leasing. Merchant Banking: Concept of merchant banking in India, Benefits of merchant banking to organizations. Venture capital: concepts of venture capital, guidelines for venture capital investment in India. Debt Securitization: Meaning, Features, Scope and process of securitization. Concept of Factoring and its types. Plastic Money: Concept and different types of plastic money - credit and debit cards, advantages and disadvantages of plastic money. Factors affecting use of plastic money in India.

Relevant case studies related to the topics should be discussed in classroom.

CO1	BCM 2401.1	An overview of recent developments, constituents & function and importance of financial services
CO2	BCM 2401.2	To comprehend the need and concepts of various investment options thereby specifyingfunctions of SEBI and its guidelines relating to depository system.
CO3	BCM 2401.3	To provide knowledge about recent trend in mutual fund investment in India and AMCs thereby enabling student understand the advantages and disadvantages of mutual fund investment
CO4	BCM 2401.4	Analysis of Merchant banking, venture capital investment and its benefits to organizations which makes students aware about the concepts of plastic money & factors affecting use of plastic money in India.

Course outcomes:On completion of this course, the student will be able to

Recommended Books:

- 1. Vasant Desai 'Financial Markets and Financial Services' Himalaya Publications
- 2. Gordon & Natarajan 'Financial Markets & Services' Himalaya Publications
- 3. M Y Khan 'Financial Services' Tata McGraw-Hill
- 4. V. A. Avdhani 'Financial Services in India' Himalaya Publications
- 5. S Gurusamy 'Financial Services & System' Thomson Publications

SUBJECT TITLE: Operational Research SUBJECT CODE: BCM2402 SEMESTER: IV CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	2	-	5

Internal Assessment: 40



End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To acquaint the students with the applications of the operations research to business
- To help student to grasp the significance of analytical approach to decision making and optimal utilization the scarce resources of an organization.

Contents of Syllabus:

SECTION-I

Introduction to Operations Research: Introduction, Historical Background, Scope of Operations Research, Features of Operations Research, Phases of Operations Research, Types of Operations Research Models, Operations Research Methodology, Operations Research Techniques and Tools, Structure of the Mathematical Model, Limitations of Operations Research

SECTION -II

Linear Programming: Introduction, Linear Programming Problem, Requirements of LPP, Mathematical Formulation of LPP, Simplex Method: Introduction, Standard Form of LPP, Fundamental theorem of LPP, Solution of LPP – Simplex Method SECTION- III

Transportation Problem: Introduction, Formulation of Transportation Problem (TP), Transportation Algorithm (MODI Method), the Initial Basic Feasible Solution, Moving Towards Optimality. Assignment Problem: Introduction, Mathematical Formulation of the Problem, Hungarian Method Algorithm.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM2402.1	Introduction to Operations Research & various tools & techniques. Students will learn how to formulate Linear Programming Problem.
CO2	BCM2402.2	Solving Linear Programming Problems with Graphic & Simplex Method.
CO3	BCM2402.3	Enabling Student to make optimum utilization of Resources with the Techniques of Assignment & Transportation Problems.
CO4	BCM2402.4	Enabling Student to face Business Competition with the technique of Game Theory and Network Analysis.



Recommended Books:

- 1. A.Chawla, D.Gupta, A.Sharma, "Operation Research", Kalyani publisher.
- 2. Vohra, N.D., "Quantitative Techniques in Management", Tata McGraw Hill, New Delhi.
- 3. Taha, H.A., "Operations Research", Prentice Hall of India, New Delhi.
- 4. Kapoor, V.K., "Operation Research", Sultan Chand and Sons.
- 5. P.K. Gupta & D.S. Hira, S. Chand & Co. Ltd., New Delhi.
- 6. M.P Gupta & J.K Sharma, "Operation Research for Management.

SUBJECT TITLE: Cost Accounting-II SUBJECT CODE: BCM2403 SEMESTER: IV CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60

Duration of Exam; 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To help the students to acquire conceptual knowledge of cost accounting and elements of cost.
- To gain knowledge of recent developments in costing and finally to have a general idea of cost accounting record rules & standards.

Contents of Syllabus:

SECTION –I

Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by products).

SECTION -II

Techniques for Cost Control: Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing. Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero-base Budgeting.

SECTION -III



Standard Costing, Analysis of Variance. Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM2403.1	Introduction to Methods of Cost Determination like Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing
CO2	BCM2403.2	Providing students in depth knowledge of Techniques for Cost Control i e Marginal Costing, Cost, Volume,Differential Costing and Absorption Costing where these techniques are used for Profit Analysis and Decision Making
CO3	BCM2403.3	Introduction to theBudgeting, Types of Budgetsand Budgetary Control
CO4	BCM2403.4	To provide knowledge aboutContemporary Concepts like Activity Based Costing, Target Costing, Life Cycle Costing etc

Recommended Books:

1 S.N. Maheshwari: Fundamentals of Costing, Sultan Chand and Sons, New Delhi.

2 Horngren, Foster, Datar: Cost Accounting- A Managerial Emphasis, Pearson.

3 Jawahar Lal & Seema Srivastava, Cost Accounting, TMH

4 Shukla, M.C, Grewal T.S. and Gupta M.P.: Cost Accounting: Text and Problem S. Chand & Co.

Ltd., New Delhi

5 Kishore Ravi M: Cost and management Accounting, Taxmann

6 M.Y.Khan & P.K.Jain, Management Accounting, TMH

SUBJECT TITLE: Income Tax SUBJECT CODE: BCM2404 SEMESTER: IV CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs



Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To understand theoretical & Practical Knowledge of Income Tax Laws & Procedures in India to the Student.
- To study Clubbing and Aggregation of Income, Income Tax Authorities ,Procedure for Assessment

Contents of Syllabus:

SECTION - I

Basic Concepts; Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person.

Basis of Charges: Scope of total income, residence and tax liability, income which does not form part of total income.

Heads of Income: Salaries

SECTION-II

Heads of Income: Income from house property ,Profit and gains of business or profession. Capital gains; Income from other sources.

SECTION – III

Clubbing and Aggregation of Income, Set-off and Carry Forward of Losses. Deduction under section 80C to 80U in Computing Total Income. Income Tax Authorities ,Procedure for Assessment

Course outcomes: On completion of this course, the student will be able to

CO1	BCM 2404.1	Acknowledging the students with the concept of Income, agricultural income, casual income
CO2	BCM 2404.2	Emphasizing upon Basis of Charges,Scope of total income, residence and tax liability
CO3	BCM 2404.3	Acquire the practical knowledge of various benefits/ deductions under the Income Tax Act,& profit and gains of business or profession. Capital gains; Income from other sources.
CO4	BCM 2404.4	To share the information bout Deduction under section 80C to 80U in Computing Total Income&Procedure for Assessment.

Recommended Books:



- Singhania V.K.: Student's Guide to Income Tax.
- Prasad, Bhagwati: Income Tax Law & Practice.
- Mehrotra H.C.: Income Tax Law & Account.
- Dinker Pagare: Income Tax Law and Practice.
- Girish Ahuja and Ravi Gupta: Systematic Approach.

SUBJECT TITLE: Corporate Governance & Social Responsibility.SUBJECT CODE: BCM2405SEMESTER: IVCONTACT HOURS/WEEK:Lecture (L)Tutorial (The second seco

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
2	-	-	2

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To understand the concept of corporate governance; Impart knowledge of corporate social responsibility and accountability.
- To Giving information about the corporate governance reforming committee reports in India.

Contents of Syllabus:

SECTION – I

Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection.

SECTION -II

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms; Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance.

SECTION -III

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Greenbery Committee (UK), 1995, Hampel Committee on Corporate Governance (UK), 1997, Blue



Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, Smith Report, 2003 (UK). Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000.

Course outcomes:On completion of this course, the student will be able to

CO1		To make student aware about stakeholder protection, Corporate Code of Ethics, theories of business ethics and its relevance
CO2	BCM 24052	To provide a Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies and Whistle Blowing
CO3	BCM 2405.3	To share Corporate Governance Reforms and Initiatives in India
CO4	BCM 2405.4	To provide students knowledge about Strategic Planning and Corporate Social Responsibility

Recommended Books:

1. Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.

2. J. P. Sharma Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.

3. Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

4. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.

5. Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford University Press, New Delhi.6. Daniel Albuquerque, Business Ethics, Principles and Practices (Indian Edition), Oxford University Press, New Delhi.

7. Francesco Perrini, Stefano, Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar



SUBJECT CODE: BCM2406 SEMESTER: IV CONTACT HOURS/WEEK:

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)	
2	-	-	2	

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To give students an insight into concepts of environmental & road safety awareness. The basic topics to be covered in this course are: Environment studies.
- To study the multidisciplinary nature of environmental studies, Biodiversity and conservation Introduction.

Contents of Syllabus:

SECTION -I

The multidisciplinary nature of environmental studies. Definition, scope and importance. Concept of Biosphere: Lithosphere, Hydrosphere, Atmosphere. Need for public awareness. Natural Resources – Renewable and non-renewable resources. Natural resources and associated problems: Forest resources: use and over exploitation, deforestation and its impact.Water resources: use and overutilization of surface and ground water and its impact.Mineral resources: use and effects on environment on over exploitation.Food resources: Effects modern agriculture, fertilizer-pesticide problem, water logging and salinity.Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy resources.Role of an individual in conservation of natural resources for sustainable development. Ecosystem and its components: Definition, structure and function; producer, consumer and decomposer.Types of Ecosystem (Introduction only).Food Chains, food web and ecological pyramids

SECTION - II

Biodiversity and conservation Introduction - Definition: genetic, species and ecosystem diversity, value of biodiversity.Hot spots of biodiversityThreats to biodiversity: habitat loss, man-wildlife conflicts.Endangered and endemic species of India.Conservation of Biodiversity. Environmental PollutionDefinition, causes, effects and control measures of Air pollution.Water pollution,Soil pollution,Marine pollution,Noise pollution,Thermal pollution,Nuclear hazard.Role of an individual in prevention of pollution.Solid waste management: vermin-composting.Disaster management : Floods, earthquake, cyclone and landslides. Social Issues and the Environment Urban problems related to energy.Water conservation rain water harvesting, water shed management.Resettlement and rehabilitation of people: its problems and concerns.Climate changes, global warming, acid rain, ozone layer depletion.Consumerism and waste products.Population explosion – Family welfare programme



SECTION- III

Introduction to Environmental Protection Laws in India, Environmental Protection Act., Air (Prevention and control of pollution) Act., Water (Prevention and Control of pollution) Act., Wild life Protection Act.Forest Conservation Act.Issues involved in the enforcement of environmental legislation. Road safety Awareness. Concept and significance of Road safety. Traffic signs.Traffic rules.Traffic Offences and penalties. How to obtain license, Role of first aid in Road Safety.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM2406.1	To understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving.
CO2	BCM 2406.2	To appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO3	BCM 2406.3	To appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO4	BCM 2406.4	To reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Recommended Books:

1. Environmental Economics in Theory and Practice-Hanley, N. Shorgen, J, White, B

2. Industrial Safety Health and Environmental Management-Jain R.K. Rao S.S

3.Environmental Science: Earth as a living Planet, 9th ed. --Botkin, D. Keller, E. 2014

4.Environmental Geology Facing the Challenges of Our Changing Earth-Erickson, J

5.Environmental Geology--Keller A.Edward

6.Earth Science-- Tarbuck. J. Edward Lutgens K. Friederick



SUBJECT TITLE: Integrated Project-IV

SUBJECT CODE: BCM2407

SEMESTER: IV CONTACT HOURS/WEEK:

Lecture (L) Tutorial (7		Practical (P)	Credit (C)
-	-	2	1

Internal Assessment: 60

End Term Exam: 40

Objective and outcome of course:

- To develop an in-depth understanding of academic theory
- To intend to make students understand various report writing & presentation skills required in business.

The students are required to carry out a project on any management subject and submit a report to be evaluated by the teachers of the institute and a presentation made to the entire group. The project viva of BCM2407 be conducted by external examiner.

Course outcome: On completion of this course, the student will be able to

CO1	BCM2407.1	To infuse the capacity of students to improve achievement, engagement, retention and manage change through collaboration with others.
CO2	BCM2407.2	To provide an in-depth understanding of academic theory
CO3	BCM2407.3	To make student capable to have a comprehensive understanding of their courses
CO4	BCM2407.4	To provide an environment where students can face directly the queries of panel and answer in apt manner so that he can deal with outside business environment



Subject		Contact Hours/Week		Credit	Evaluation Scheme (% of Total Marks)				Exam Duration		
Code	Title		Т	Р		CWA	LWA	MTE	ETE	Total	(Hours)
BCM3501	Management Accounting - I	4			4	16		24	60	100	3Hrs
BCM3502	Marketing Management	4			4	16		24	60	100	3Hrs
BCM3503	Indian Financial System	4			4	16		24	60	100	3Hrs
BCM3504	Fundamentals of E- Commerce	3			3	16		24	60	100	3Hrs
BCM3505	Entrepreneurship & Small Business	3			3	16		24	60	100	3Hrs
BCM3506	Foreign Trade Practices	3			3	16		24	60	100	3Hrs
BCM3507 Integrated Project-V				2	1	60			40	100	
Total		21		2	22						

Fifth Semester:

L-- Lecture



- CWA Class work Assessment
- LWA Lab work Assessment
- MTE Mid Term Exam
- ETE End Term Exam

Note: For Evaluation scheme see ordinance number 8 "Regulation for Academic Evaluation" RIMT University.

SUBJECT TITLE: Management Accounting - I SUBJECT CODE: BCM3501 SEMESTER: V CONTACT HOURS/WEEK: Lecture (L)

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

• To study the basic concepts of Management Accounting relevant in Business and helping the students



• To understand the usage of Accounting in Financial Management.

Contents of Syllabus:

SECTION – I

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

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis: Comparative Statements, Common size statements, and Trend analysis.

SECTION - II

Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements. Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

SECTION – III

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.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3501.1	To provide the student an exposure to the practices adopted in financial accounting
CO2	BCM 3501.2	To enable the students to perform various analysis in preparation of accounts
CO3	BCM 3501.3	To provide the concepts of financial statements, cost accounting and various costing methods
CO4	BCM 35014	To understand the concepts and techniques of various techniques of financial & management accounting

Recommended Books:



- 1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
- 2. Khan M.Y. & Jain P.K. : Management Accounting.
- 3. I.M. Pandey : Management Accounting, Vikas Publication
- 4. Debarshi Bhattachharya : Management Accounting, Pearson

SUBJECT TITLE: Marketing Management SUBJECT CODE: BCM3502 SEMESTER: V CONTACT HOURS/WEEK: Lecture

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each. Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To Helping in introducing students to the basic and fundamental principles and concepts of marketing.
- To provide them with a structure to apply marketing in decision making framework.

Contents of Syllabus:

SECTION-I

Marketing: Definition of Marketing, Marketing and selling, Marketing process, Marketing mix elements, Marketing environment with special reference to India, Marketing and Globalization. Consumer Behaviour and Factors influencing consumer buying behaviour, Buying process. Market Segmentation & Targeting

SECTION-II

Product Management: Features, Classification, Policies, Product Mix, Product planning and development, Product Life Cycle, Product diversification, Product elimination, modification and Product failures. Branding, Packaging and Labelling decisions. Pricing Management: Importance, Objectives, Factors affecting pricing decisions, Methods of Pricing.

SECTION-III

Promotion Decisions: Communication process, Promotion Mix and strategies, Forms of Promotion, Sales Promotion, Public Relations. Channels of Distribution: Nature and types of Marketing Channels, Physical distribution, Consumer protection and consumerism. Recent Concepts: Green Marketing, Viral marketing, Customer Relationship Management (CRM), marketing in the digital age.



Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3502.1	Explain various Concepts of Marketing. Analyzing Marketing Environment.
CO2	BCM 3502.2	Describing Segmentation vs. mass marketing. Marketing mix
CO3	BCM 1204.3	Describing different stages of PLC & Explain New Product Development.
CO4	BCM 3502.4	Explain Wholesaling, Retailing, physical distribution system and its components

Recommended Books:

- 1. Armstrong, Gary and Kotler Philip:Marketing An Introduction, Pearson Education
- 2. Blythe Jim, Essentials of Marketing, Pearson Education
- 3. Kotler Philip:Principles of Marketing. Prentice Hall
- 4. Pillai, R.S.N., Modern Marketing: Principles and Practices, S Chand
- 5. Pillai, R.S.N and S.Kala, Marketing Management, S Chand
- 6. Ramaswamy and Namakumari:Marketing Management. Macmillan India

SUBJECT TITLE: Indian Financial System SUBJECT CODE: BCM3503 SEMESTER: V CONTACT HOURS/WEEK: Lectur

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To give students an insight into functioning of a Indian Financial System. The basic topics to be covered in this course are: Customer Relationship Management
- To study Financial Markets and other services rendered by Financial Institutions in India.

Contents of Syllabus:



SECTION - I

Indian Financial System - Organisational structure of the Indian Financial System- Major Components- Financial Markets Reserve Bank of India, Securities and Exchange Board of India, **IRDA** - Objectives and functions of RBI, SEBI and IRDA.

SECTION - II

Customer Relationship Management in banks – Meaning and objectives of CRM in banks -Strategies for Expanding Customer Base – Services to Different Categories of Customers. **KYC Norms** – Customer Retention – Handling Customer Grievances. **Human Resource Management in Banks** – Importance of HRM in Banks– Policies relating to Human Resource Development in India – Selection, Training – Pay Structure in Public Sector Banks and Private Sector Banks – workers Participation in Management

SECTION – III

Money Market - Meaning, Instruments, features of the instruments. Banking – Functions of Commercial Banks, **Concept of E-Banking**, Introduction to LIC, GIC and Private Insurance Companies. Mutual Fund- Concept, Advantages of MF, History of MFs in India, Management of MF. **Venture Capital** - Concept, Objectives, Development of Venture Capital in India.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3503.1	Explain role and functions of Financial System & RBI in Indian Economy.
CO2	BCM 3503.2	Describing in detail CRM and HRM in banks.
CO3	BCM 3503.3	Explain Financial instruments and it's role in Indian economy.
CO4	BCM 3503.4	Describing Need, Growth and development of Venture Capital.

Recommended Books:

Financial Institutions and Markets- L.M.Bhole Principles of Banking, Indian Institute of Banking and Finance, Macmillan Indian Financial System- Khan M.Y. Indian Financial System – Pathak Management of Financial Services- Bhalla V.K. Indian Financial System – Dr.G.Ramesh Babu M. Y. Khan, Indian Financial System, Tata McGraw Hill Money Banking Trade and Finance, Sultan chand & sons, educational publishers

SUBJECT TITLE: Fundamentals of E- Commerce **SUBJECT CODE:** BCM3504



SEMESTER: V				
CONTACT HOURS/WEEK:	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
	3			3

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter : The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To acquaint the students with E-Business in competing markets.
- To introduce the Concept of Governance to business, business-to-government and citizen to Governance; E-governance models

Contents of Syllabus:

SECTION-I

Internet and Commerce: Business operations; E-commerce vs. traditional business system; Concepts b2b, b2c, c2c, Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues with e-commerce. Applications for b2c : Process of shopping followed by Consumers on the internet; Impact on disintermediation and re-intermediation.

SECTION-II

Global Market; Strategies followed by traditional department stores; Products in b2c model; travel tourism-services available Online; Real estate market; Online stocks trading and its benefits; Online banking services. Application in b2b: Applications of b2b; Technological changes in b2b.

SECTION-III

Characteristics of the supplier oriented market; buyer-oriented market and intermediaryoriented market system. Applications in Governments: EDI in Government; E-governance; Egovernance applications of the internet; Concept of Governance to business, business-togovernment and citizen to Governance; E-governance models; Private sector interface in egovernance.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3504 .1	Explain traditional business system vs. E-commerce. Concepts b2b, b2c, c2c.



CO2	BCM 3504 .2	Describing process of shopping followed by Consumers on the internet.
CO3	BCM 3504 .3	Explain Online stocks trading; Online banking services.
CO4	BCM3504 .4	Describing buyer-oriented market; supplier oriented market and intermediary- oriented market.

Recommended Books:

- 1. Bharti Baskar : Electronic Commerce, Mc Graw Hill
- 2. K. K. Bajaj & Debjani Nag : E-Commerce, Mc Graw Hill
- 3. Sushila Madan : E-Commerce, Taxmann
- 4. Ravi Kala Kota : Frontiers of E-Commerce

SUBJECT TITLE: Entrepreneurship & Small BusinessSUBJECT CODE: BCM3505SEMESTER: VCONTACT HOURS/WEEK:Lecture (L)Tut

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
3	-	-	3

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice

Objective and outcome of course:

- To start their own enterprise. All such students start as entrepreneurs. So they need to understand intricacies of business. This course will guide them right from the idea generation to implementation of the idea.
- To introducing the Venture capital. Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological analysis

Contents of Syllabus:

SECTION – I

Introduction: Meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

SECTION – II



Family Business: Concept, structure and kinds of family firms; Culture and evolution of family firm; Managing Business, family and shareholder relationships; Conflict and conflict resolution in family firms; Managing Leadership, succession and continuity; Encouraging change in the family business system. Financing the Entreprenuerial business: Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions.

SECTION - III

Venture capital. Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological analysis; Competitive Factors: Legal requirements for establishment of a new unit. Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs. Entrepreneurship in Informal Sector, Rural Entrepreneurship, Entrepreneurship in Sectors like Agriculture, Tourism, health case, Transport and allied services.

Note: To Provide Practical exposure to the students, colleges are advised to arrange lectures from successful entrepreneurs from industry.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3505.1	Explain role and functions of entrepreneur in economic development.
CO2	BCM 3505.2	Describing Family Business, Managing Business.
CO3	BCM 3505.3	Explain External environment analysis, Economic, Social and Technological analysis.
CO4	BCM 3505.4	Describing Need, Growth and development of women Entrepreneurship.

Recommended Books:

- 1. Vasant Desai: Dynamics of Entrepreneurial Development and Management
- 2. Ramachandran K: Entrepreneurship Development
- 3. SS Khanka: Entrepreneurial Development

SUBJECT TITLE: Foreign Trade Practices SUBJECT CODE: BCM3506 SEMESTER: V CONTACT HOURS/WEEK: Lecture

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
3	-	-	3

Internal Assessment: 40 End Term Exam: 60



Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

To make students understand set of guidelines and instructions established by the DGFT in matters related to the import and export of goods and services in India.

To study the Foreign direct investment in India, foreign collaborations, counter trade arrangements; projects and consultancy exports.

Contents of Syllabus:

SECTION - I

Global trade and its growth, India's position in world's trade, India's recent trade policy: objectives and features; balance of trade & balance of payments; exchange control, exchange rate and its fixation; current and capital account convertibility and its impact on foreign trade, deemed exports.

SECTION - II

Manufacturer exporters, merchant exporters; EOU/SEZ/AEZ biotech parks/food parks; export houses, trading houses, super trading houses and super star trading houses; export incentives including fiscal incentives; export promotional institutional set up.

SECTION - III

Foreign direct investment in India, foreign collaborations; Indian joint ventures abroad; counter trade arrangements; projects and consultancy exports.

CO1	BCM3506.1	To explain the fundamental theories and concepts of international trade and finance and apply for the management decisions.
CO2	BCM3506.2	To analyse the concepts of foreign trade, exchange control, exchange rate and its fixation
CO3	BCM3506.3	To understand concepts of EOU/SEZ/AEZ biotech parks/food parks; export houses, trading houses etc and analyzing export incentives including fiscal incentives; export promotional institutional set up.
CO4	BCM3506.4	Identify major recent developments in the FDI, and be able to critically analyze key issues of Foreign direct investment in India, foreign collaborations; Indian joint ventures abroad

Course outcomes: On completion of this course, the student will be able to



Recommended Books:

- 1. Czinkota, M. R., International Business, Cengage Learning.
- 2. Current Foreign Trade Policy, Government of India.
- 3. Handbook of Procedures Volume I II III, SION DEPT Schedule.
- 4. Joshi, R, M., International Business, Oxford University Press.
- 5. Nabhi`s Board of Editors, How to Export, Nabhi Publications.
- 6. Nabhi`s Board of Editors, How to Import, Nabhi Publications.
- 7. Paul, J., International Business, Prentice Hall of India, New Delhi

Subject			Contact Hours/Week		Credit	Contact Hrs.	Evaluation Scheme (% of Total Marks)			Exam Duration (Hours)
Code	Title	L	Т	Р			Internal	External	Total	
		C	ore	Coui	ses					
BCM-3601	Strategic Management	4	-	I	4	5	40	60	100	3
BCM-3602	Contemporary Accounting	4	-	-	4	5	40	60	100	3
BCM-3603	13 Human Resource Management		-	-	4	4	40	60	100	3
BCM-3604	BCM-3604 Management Information System		-	-	4	4	40	60	100	3
	Elective Course									
BCM-3605 Consumer behavior		4	-	-	4	3	40	60	100	3
	Ability Enhancement Compulsory Courses									
BCM-3606	Business Leadership Skills	3	-	-	3	4	40	60	100	3

Sixth Semester:



Program Name: Bachelors of Commerce

Program Code: COM-301

BCM-3607	Research Project		-	-	3	3	40	60	100	3
Skill Enhancement Compulsory Courses										
BCM-3608	Indian Economic Problems	4	-	-	4	4	40	60	100	3
Total			-	-	30	30				

L-- Lecture

T-- Tutorial

P---Practical

CWA Class work Assessment

LWA Lab work Assessment

MTE Mid Term Exam

ETE End Term Exam

Note: For Evaluation scheme see ordinance number 8 "Regulation for Academic Evaluation" RIMT University.

SUBJECT TITLE: Strategic Management SUBJECT CODE: BCM3601 SEMESTER: VI CONTACT HOURS/WEEK: Lect

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4
		Internal Asses	sment: 40

End Term Exam: 60

Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To enable students conversant with a set of management guidelines which specify the firm's product-market position
- To introduce the directions in which the firm seeks to grow and change the competitive tools it will employ, the strengths it will seek to exploit and the weaknesses it will seek to avoid.

Contents of Syllabus:

SECTION - I

Definition, nature, scope, and importance of strategy & strategic management; Strategic decisionmaking. Process of strategic management and levels at which strategy operates. Defining strategic intent: Vision, Mission, Business definition, Goals and Objectives.



SECTION - II

Environmental Appraisal—Concept of environment, components of environment (Economic, legal, social, political and technological). Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS).Internal Appraisal – The internal environment, organizational capabilities in various functional areas and Strategic Advantage Profile. Balanced scorecard and key factor rating). Identification of Critical Success Factors (CSF).

SECTION – III

Industry level analysis; Porters' five forces model, Strategy implementation: Resource allocation, Organist ion structure and systems in strategy implementation. Leadership and corporate culture, Values, Ethics and Social responsibility, Strategic Evaluation & control: Techniques of strategic evaluation.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3601.1	To clarify the concepts of Strategy & Strategic Management Process & sharing brief of vision, Mission, Business definition, Goals and Objectives of corporate houses with students such that they can relate these concepts and enhance their skills to face the situation of the corporate world
CO2	BCM 3601.2	Identify Critical Success Factors, Key Performance Indicators and Key Result Areas for organization & Methods and techniques of organizational appraisal
CO3	BCM 3601.3	To strengthen the potential of students by sharing concepts of Strategy implementation concerns & Procedural issues hence making students understand the integration of functional plans and various techniques of strategic evaluation& control such that their business analysis skills are sharpen and students prove to be a successful corporate leaders.
CO4	BCM 3601.4	To demonstrate the importance Corporate and Business level strategies such that student understand the changing business environment and cope with the dynamic environment.

Recommended Books:

- 1. Kazmi A. 'Business Policy & Strategic Management' Tata McGraw Hill
- 2. Thomson & Strickland 'Strategic Management: Concept & Cases' Tata McGraw Hill
- 3. S. Reddy, Strategic Management by Himalaya Publication
- 4. Wheelen & Hungee 'Strategic Management & Business Policy' Addison- Wesley
- 5. Johnson & Scholes 'Exploring Corporate Strategy' Prentice Hall India
- 6. Jauch & Glueck 'Business Policy & Strategic Management' Tata McGraw Hill

SUBJECT TITLE: CONTEMPORARY ACCOUNTING SUBJECT CODE: BCM 3602



CEMEQUED. VI				
SEMESTER: VI	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
CONTACT HOUDS WEEK.	Lecture (L)		I fucticul (I)	$\operatorname{Creat}(\mathbf{C})$
CONTACT HOURS/WEEK:	4	-		4

Internal

Assessment: 40

End Term Exam: 60 Duration of Exam:3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To make the student familiar with contemporary accounting procedures and in-depth knowledge of preparation of various accounting standards.
- To learn the principles related to corporate field, financial report, forenise accounting

Contents of Syllabus:

SECTION – I

Accounting standards: Purpose, Historical perspective, Role of IASC in standardising accounting practices, Development of Accounting Standards in India. Accounting Principles: Generally Accepted Accounting Principles (GAAPs), their nature, scope, merits and limitations

SECTION – II

Indian Accounting Standards (AS) 1-32. Introduction to international financial reporting standards (IFRS), convergence to IFRS.**Price Level Accounting:** Purpose, methods, Benefits, Criticism & its adoption in India, **Cash Flow Accounting**: Concept, Main Features, Benefits and Criticism

SECTION – III

Financial Reporting: Meaning, Objectives, Qualitative characteristics, Factors determining reporting requirements, Reporting practices of Indian companies. **Forensic Accounting** – Introduction – Historical Background, Essentials – Role of Forensic Accountant – Forensic Accounting in India

CO1	BCM3602.1	In – Depth knowledge of GAAP's, Accounting Standards in India & their development including role of IASC.
CO2	BCM3602.2	Accounting Standards 1 – 32, IFRS, Price Level Accounting & Cash Flow Accounting.

Course outcomes:On completion of this course, the student will be able to



CO3	BCM3602.3	Implement Financial Reporting Practices of Indian Companies, Identifying factors determining reporting requirements, Role of Forensic Accounting in India.
CO4	BCM3602.4	Human Resource Accounting, Social Accounting & Environment Accounting & its adoption in India.

Recommended Books:

1. L S Porwal. Tata McGraw-Hill Education, Jun 1, 2001.

2. Hendriksen, Irwin Professional Publishing; 5 Sub edition, 1991.

3. Accounting theory and practice / M.W.E. Glautier, B. Underdown Glautier, M. W.(Michel William Edgard), 1932.

SUBJECT TITLE: Human Resource Management SUBJECT CODE: BCM3603 SEMESTER: VI CONTACT HOURS/WEEK: Lecture (L)

ſ	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
Ī	4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each. Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To provide an in-depth overview of the field of HRM, what are the roles and responsibilities of HR professionals how the primary functions affect the broader businessStrategy.
- To study of Training and development concept and Performance appraisal system

Contents of Syllabus:

SECTION – I

Introduction: Definition; Nature, Scope & Objectives; Need; Significance of Human resource management. Manpower Planning: Definition, Objectives, Process, Factors affecting Manpower Planning. Job Analysis: Meaning, Objectives, Uses, Process; Techniques and Problems. **SECTION – II**



Recruitment: Meaning, Process, Sources, Methods. Selection: Meaning, Importance, Process. Tests and interviews, placement and induction. Job changes - transfers and promotions.

SECTION - III

Training and development: concept and importance; identifying training and development needs; evaluating training effectiveness. Career planning and development: Meaning, Objectives, Steps in effective career planning. Performance appraisal system: nature and objectives; techniques of performance appraisal; Differentiation between Performance and Potential appraisal.

CO1	BCM3603.1	Explain the fundamentals of Human Resource Management and study the evolution of HRM.
CO2	BCM3603.2	Review various functions of HRM that smooth the progress of employee hiring viz. planning, job analysis, recruitment and selection.
CO3	BCM3603.3	Recognize the role of T&D, career development and performance evaluation in human resource development.
CO4	BCM3603.4	Scrutinize the functions of reimbursement management namely, wages and salary administration, benefits and perks.

Course outcomes:On completion of this course, the student will be able to

Recommended Books:

1. Rao V.S.P. Human Resource Management, Excel books

2. Monnappa and Saiyadan, Personnel Management, Tata Mcgraw Hill.

- 3. Dessler, Garg, Human Resource Management, Pearson education.
- 4 C.B. Memoria Personal Management Himalaya

5 K. Aswathappa Human Resource Management Tata McGrawHill

SUBJECT TITLE: Management Information System

SUBJECT CODE: BCM3604	Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
SEMESTER: VI	4	0	0	4
CONTACT HOURS/WEEK:		I.		

Internal Assessment: 40 End Term Exam: 60 Duration of Exam; 3 Hrs



Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each. Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To understand the concept of information and system and management information system.
- To study the Decision Making and MIS: Decision-Making, Simon's Model.

Contents of Syllabus:

SECTION – I

Information and System Concepts: Information: Definition; Types of Information (Strategic Information, Operational Information); Information Quality; Kinds of Systems (Abstract and Physical Systems, Deterministic and Probabilistic Systems, Open and Closed Systems, User-Machine Systems); Human as an Information Processing System (Information Filtering, Human Differences in Information Processing, Implications for Information Systems).

SECTION – II

Management Information Systems: Basic Framework & Importance of MIS; concept of MIS, Nature and Scope of MIS, Characteristics & Functions of MIS.

Information System Processing Functions, Decision Support, Levels of Management Activities, Organizational Functions; Classifications of MIS Decision Support System (DSS), Executive Support System, Business Expert Systems (BESs)

SECTION – III

Decision Making and MIS: Decision-Making, Simon's Model of Decision-Making, Types of Decisions, Purpose of Decision-Making, Level of Management, Report Generation.

CO1	BCM3604.1	Highlight the meaning of Information System and the role of information technology and decision support systems in business.
CO2	BCM3604.2	To examine and relate the basic concepts and technologies used in the field of management information systems.
CO3	BCM3604.3	To facilitate managerial decision making using the concepts and techniques of MIS.

Course outcomes:On completion of this course, the student will be able to



CO4	BCM3604.4	To assess the understanding of how various information systems work together to accomplish the objectives of an organization.

Recommended Books:

- . Management Information Systems, Goyal, D.P., Third Edition, Macmillan.
- 2. Management Information Systems, Oz, Effy, Thomson Press Indian Edition.
- 3. Management Information Systems, Kanter, J., Third Edition, PHI.
- 4. Management Information Systems, Davis, Gordan B. & Olson, M.H, Second Edition

SUBJECT TITLE: Consumer Behavior SUBJECT CODE: BCM3605 SEMESTER: VI CONTACT HOURS/WEEK: Lec

Lecture (L)	Tutorial (T)	Practical (P)	Credit I
4	-	-	4

Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To understand the various aspects of consumer behaviour, the external and internal factors that influence consumer behaviour and to apply this understanding to the development of marketing strategy.
- To know about the personality theories, Reference groups: concepts, factors affecting reference groups.

Contents of Syllabus:

SECTION – I



Consumer behaviour: nature, scope & application. Consumer buying behaviour: consumer decision making process (five step model), factors affecting buying behaviour. Consumer as an individual: Consumer motivation: needs& goals, positive & negative motivation, types & systems of needs hierarchy & trio of needs.

SECTION – II

Introduction to Personality: Theories, Product Personality, Perception: Concept and Elements of Perception and Attitude with reference to consumer behavior. Consumer in social & cultural setting: Reference groups: concepts, factors affecting reference groups.

SECTION – III

Family: Functions of family, Family decision making, Family Life Cycle social class & its measurement Culture & sub culture: definition & influence

Course outcomes:On completion of this course, the student will be able to

CO1	BCM3605.1	Remember the basic concepts, nature and importance of consumer behavior.
CO2	BCM3605.2	Investigate the various factors which influence consumer decisions.
CO3	BCM3605.3	Recognize the individual, group or organizations that how they make decisions related to their buying behavior.
CO4	BCM3605.4	Comprehend the talented trends in the field of consumer behavior.

Recommended Books:

1. Schiffman & Kanuk: Consumer Behaviour, Pearson Education

2. Engel, Black Well, & Miriard: Consumer Behaviour, Dryden Press

3. Majumdar, R, Consumer Behaviour: Insights from the Indian Market, PHI Learning Pvt.

Ltd., New Delhi

4. Loudon, Bitta, Consumer Behaviour, Tata McGraw Hill, New Delhi

SUBJECT TITLE: Business Leadership Skills SUBJECT CODE: BCM3606 SEMESTER: VI CONTACT HOURS/WEEK: Lecture (L

Lecture (L)	Tutorial (T)	Practical (P)	Credit I
3	-	-	3



Internal Assessment: 40 End Term Exam: 60 Duration of Exam: 3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To understand the impact and importance of becoming a leader, effective leadership behavior and styles.
- To study the Developing teamwork: team leadership vs. solo leadership advantages and disadvantages of group work and team work.

Contents of Syllabus:

SECTION – I

The nature and importance of leadership: The meaning of leadership. Leadership vs. management, the Impact of leadership on organizational performance

Traits, Motives, and characteristics of leaders:

Personality traits of effective leaders' leadership

motives-cognitive factors and leadership.

SECTION – II

Leadership styles: the leadership continuum: classical leadership styles – the boss-centered vs. employee-centered leadership continuum – the autocratic participative free rein continuum- the leadership grid styles

SECTION – III

Developing teamwork: team leadership vs. solo leadership – advantages and disadvantages of group work and team work. **Leadership development, succession and the future**: development through self-awareness and self-discipline – leadership development programmes.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM3606.1	Enlighten the nature and importance of leadership and their impact on organization performance.
CO2	BCM3606.2	Analyze the dynamics of team leadership & group development.
CO3	BCM3606.3	Evaluate the skills and various development programmes.



CO4	BCM3606.4	Create the environment in the organizations through self awareness and self development programmes.

Recommended Books:

1. Guest R, Hersey P & Blanchand K : Organizational change this Effective Leadership, Prentice Hall, New Jersey, 1977.

2. Yukl GA : Leadership in Organization, Prentice-Hall, New Jersey, 1981.

3. E;ezmol A : The Dynamics of Inter-personnel Behaviour, John Wiley & Sons., Inc., New York, 1969.

4. Adair John : Effective Leadership, Rupa & co.

5. Davar, Rustom S : Creative Leadership, UBS Publishers" Distributors Ltd

SUBJECT TITLE: RESEARCH PROJECT SUBJECT CODE: BCM 3607 SEMESTER: VI CONTACT HOURS/WEEK: Lecture (L)

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
3	-	-	3



Total: 100

Marks

Duration of Exam: 3 Hrs

Objective and outcome of course:

- To upgrade their presentation skills and increase their knowledge on latest managerial issues
- To keep the students aware of emerging issues in management and sharpen their analytical and presentation skills.

The students are required to carry out a project on any management subject and submit a report to be evaluated by the teachers of the institute and a presentation made to the entire group. The project viva of BCM 3607 will be conducted by external examiner.

Course outcomes: On completion of this course, the student will be able to

CO1	BB3607.1	Demonstrate their capacity to improve achievement, engagement, retention and manage change through collaboration with others.
CO2	BB3607.2	Get in-depth understanding of academic theory and preparation of high-quality research projects pertinent to the field of study
CO3	BB3607.3	Develop Research aptitude
CO4	BB3607.4	Ability to support and participate in academic, government, and industrial research at an internationally competitive level



SUBJECT TITLE: INDIAN ECONOMIC PROBLEMS SUBJECT CODE: BCM3608 SEMESTER: VI CONTACT HOURS/WEEK: Lecture (L) Tutorial (T) I

Lecture (L)	Tutorial (T)	Practical (P)	Credit (C)
4	-	-	4

Internal Assessment: 40 End Term Exam: 60

Duration of Exam:3 Hrs

Instruction of Question Paper setter: The Question Paper should be divided into three parts. Part A shall consist of 12 MCQ's of 1 mark each . Part B shall consist of 6 short Questions of 4 marks each out of which 3 Questions shall have internal choice & Part C shall consist of 3 long questions of 8 marks each out of which one question shall have internal choice.

Objective and outcome of course:

- To prepare the students with the ability to understand the features and issues of Indian Economy.
- To know the Indian industrial sector growth and problems of Indian industry.

Contents of Syllabus:

SECTION – I

Structure of Indian economy: the concept of economic system, nature of Indian economy, major issues of development in Indian economy, problems of poverty ,malnutrition and inequalitites in India , Problems pertaining to unemployment and rising prices, emergence of parallel economy, inequality and economic power in India. HUMAN RESOUCES: demographic features of Indian population, size and growth of population, occupational distribution of labour force



SECTION - II

ECONOMIC PLANNING: role of planning in economic development, review of planning experience in India, problems of Indian planning, new economic policy. INDIAN INDUSTRIAL SECTOR: growth and problems of Indian industry, current industrial policy, cottage and small scale industries, agro based industries, industrial finance, and public sector in India, privatization in India, current policy- disinvestment and divestment

SECTION – III

BASIC ISSUES IN AGRICULTURE: role and nature of agriculture in India, trends in agriculture production and productivity, green revolution and food security, agricultural price policy, rural credit and rural indebted and subsidies (all these with particular reference to Punjab), natural resources, economic development and environment degradation.

Course outcomes:On completion of this course, the student will be able to

CO1	BCM 3608.1	To create concepts for the fundamental features of the Indian economy and its resource potential.
CO2	BCM 3608.2	To understand the significance of the planning efforts made by the Indian government and be familiar with the many goals, setbacks, and successes that served as the cornerstone for subsequent planning and economic reforms.
CO3		Analyze the progress and changing nature of the agricultural sector and its contribution to the economy as a whole. Recognize that agriculture is the cornerstone of economic growth and development.
CO4	BCM 3608.4	To explain the function, importance, and markets of foreign currency rates and how they affect different economic sectors.

Recommended Books:

- Mishra, S. K. and Puri, "Indian Economy" Himalaya Publishers.
- Panagariya Arvind, "India: The Emerging Giant" Oxford University Press
- Datt, Ruddar and Sundharam, K. P. M."Indian Economy", S. Chand & Company Ltd.
- Kapila Uma, "Indian Economy: Performance and Policies", Academic Foundation
- Anne O. Krueger, "Economic Policy Reforms and the Indian Economy", The University of Chicago Press.
- Jain T. R. "Indian Economy" V. K. Publications