



**LINGAYA'S VIDYAPEETH**

(A Deemed to be University u/s 3 of UGC Act, 1956)

Approved by MHRD/UGC/AICTE/PCI/BCI/COA/NCTE Government of India

(NAAC Accredited)

**SCHOOL OF COMMERCE & MANAGEMENT**

**Learning Outcomes-based Curriculum Framework  
For**

**Commerce**

**B. Com. (Hons.) 2021-2024**

**LINGAYA'S VIDYAPEETH  
SCHEME OF STUDIES  
SESSION 2021-2024**

School: School of Commerce & Management								Batch: 2021-24					
Department: School of Commerce & Management								Year: 1					
Course: BCOM								Semester: I					
SN	Cate- gory	Course Code	Course Name	Periods			Credits	Evaluation Scheme					Subject Total Marks
				L	T	P		Theory			Practical		
								ABQ	MSE	ESE	IP	EXP	
	SEC	MG-101	Business Statistics	4	-	-	4	15	25	60	-	-	100
	PCC	MG-103	Financial Management	4	-	-	4	15	25	60	-	-	100
	PCC	MG- 105	Business Economics	4	-	-	4	15	25	60	-	-	100
	AECC	HSS-105	Business Communication	3	-	-	3	15	25	60	-	-	100
	SEC	CS-107	Computer Applications for Business	3	-	-	3	15	25	60	-	-	100
	SEC	CE-101	Environmental Science	2			2	15	25	60	-	-	100
	SEC	BL-111	Business Law	3	-	-	3	15	25	60	-	-	100
		Total >		23			23						

**Abbreviations:**

PCC:	Programme Core Courses	ABQ:	Assignment Based Quiz
HSS:	Humanities & Social Science	MSE:	Mid Semester Examination
CS:	Computer Science	ESE:	End Semester Examination
SEC:	Skill Enhancement Course	IP:	Internal Practical
AECC:	Ability Enhancement compulsory course	EXP:	External Practical
CE:	Civil Engineering	MG:	Management
L:	Lecture		
T:	Tutorial		
P:	Practical		



22/9/22

26.9.22

**B.COM 2021 - 2024**

School: School of Commerce & Management								Batch: 2021-24					
Department: School of Commerce & Management								Year: 1					
Course: BCOM								Semester: II					
SN	Cate - gory	Cours e Code	Course Name	Periods			Credits	Evaluation Scheme					Subjec tTotal Marks
				L	T	P		Theory			Practical		
								AB Q	MS E	ES E	IP	EX P	
1	PCC	MG-102	Indian Economy	4	-	-	4	15	25	60	-	-	100
2	PCC	MG-104	Business Taxation	4	-	-	4	15	25	60	-	-	100
3	PCC	BCM-104	Corporate Accountin g	4	-	-	4	15	25	60	-	-	100
4	PCC	MG-106	E-Commerce	4	-	-	4	15	25	60	-	-	100
5	PCC	MG-108	Principles of Management	4	-	-	4	15	25	60	-	-	100
6	PCC	MG-110	Business Organization & Management	4	-	-	4	15	25	60	-	-	100
7	PCC	MG-114	Project Management	4	-	-	4	15	25	60	-	-	100
			Total--->	28	-	-	28						

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**Abbreviations:**

PCC:	Programme Core Courses	ABQ:	Assignment Based Quiz
MG:	Management	MSE:	Mid Semester Examination
L:	Lecture	ESE:	End Semester Examination
T:	Tutorial	IP:	Internal Practical
P:	Practical	EXP:	External Practical

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**B.COM 2021 - 2024**

School: School of Commerce & Management								Batch: 2021-24					
Department: School of Commerce & Management								Year: 2					
Course: BCOM								Semester: III					
SN	Cate - gory	Cours e Code	Course Name	Periods			Credits	Evaluation Scheme					Subjec tTotal Marks
				L	T	P		Theory			Practical		
								AB Q	MS E	ES E	IP	EX P	
1	PCC	MG-201	Human Resource Management	4			4	15	25	60	-	-	100
2	PCC	BCM-201	Management Accounting	4			4	15	25	60	-	-	100
3	SEC	BL-201	Corporate Law	4			4	15	25	60	-	-	100
4	AECC	HSS-201	Advance Business Communication	3	-		3	15	25	60	-	-	100
5	SEC	PEP-201	Exploring Self	1		2	2	-	-	-	-	-	100
6	AECC	BS-205	Quantitative Analysis	4			4	15	25	60	-	-	100
Total -- >				20			21						

PCC:	Programme Core Courses	ABQ:	Assignment Based Quiz
MG:	Management	MSE:	Mid Semester Examination
BL:	Business Law	ESE:	End Semester Examination
SEC:	Skill Enhancement Course	IP:	Internal Practical
AECC:	Ability Enhancement compulsory course	EXP:	External Practical
HSS:	Humanities & Social Science	PEP:	
L:	Lecture	BS:	Basic Science
T:	Tutorial		
P:	Practical		



School: School of Commerce & Management								Batch: 2021-24					
Department: School of Commerce & Management								Year: 2					
Course: BCOM								Semester: IV					
SN	Cate - gory	Cours e Code	Course Name	Periods			Credits	Evaluation Scheme					Subje tTotal Marks
				L	T	P		Theory			Practical		
								AB Q	MS E	ES E	IP	EX P	
1	PCC	MG-202	Entrepreneurship Development	4			4	15	25	60	-	-	100
2	PCC	MG-204	Macroeconomics &its Applications	4			4	15	25	60	-	-	100
3	PCC	MG-206	Research Methodology	4			4	15	25	60	-	-	100
4	PCC	MG-208	Cost Accounting	4			4	15	25	60	-	-	100
5	PCC	BCM-204	Auditing	4			4	15	25	60	-	-	100
6	GE	BS-202	Business Mathematics	4			4	15	25	60	-	-	100
			Total -- >	24			24						

Abbreviations:

PCC:	Programme Core Courses	ABQ:	Assignment Based Quiz
GE:	General Elective	MSE:	Mid Semester Examination
CE:	Civil Engineering	ESE:	End Semester Examination
MG:	Management	IP:	Internal Practical
AECC:	Ability Enhancement compulsory course	EXP:	External Practical
GE:	Generic elective		
L:	Lecture		
T:	Tutorial		
P:	Practical		

**B.COM 2021 - 2024**

School: School of Commerce & Management								Batch: 2021-24					
Department: School of Commerce & Management								Year: 3					
Course: BCOM								Semester: V					
SN	Cate - gory	Cours e Code	Course Name	Periods			Credits	Evaluation Scheme					Subjec tTotal Marks
				L	T	P		Theory			Practical		
								AB Q	MS E	ESE	I P	EX P	
1	PCC	MG-301	Banking & Insurance Law	4			4	15	25	60	-	-	100
2	PROJ	BCM-351	Summer Training Project			8	4					100	100
Students have to opt Programme Elective Course in Vth Semester with two subjects in each PEC-I & PEC-II and the same will continue in VIth Semester													
3	PEC-I	BCM-303A	Business Data Analytics	4			4*2=8	15	25	60			100*2=200
		BCM-303B	Goods & Services Tax										
		BCM-303C	Banking & Financial Institutions										
4	PEC-II	BCM-305A	Financial Technology & Analytics	4			4*2=8	15	25	60			100*2=200
		BCM-305B	Mergers & Acquisition Management										
		BCM-305C	Stock Market Operations										
			Total >				24						

**Abbreviations:**

PCC:	Programme Core Courses	ABQ:	Assignment Based Quiz
PEC:	Programme Elective Courses	MSE:	Mid Semester Examination
PROJ:	Project	ESE:	End Semester Examination
MG:	Management	IP:	Internal Practical
L:	Lecture	EXP:	External Practical
T:	Tutorial		
P:	Practical		

School: School Of Commerce & Management								Batch: 2021-24					
Department: School of Commerce & Management								Year: 3					
Course: BCOM								Semester: VI					
SN	Cate - gory	Cours e Code	Course Name	Periods			Credits	Evaluation Scheme					Subjec tTotal Marks
				L	T	P		Theory			Practical		
								AB Q	MS E	ES E	I P	EX P	
1	PCC	MG-302	Financial Reporting & Analysis	4			4	15	25	60	-	-	100
2	PROJ	BCM-352	Dissertation Report & Viva-Voce			8	4					100	100
Students have to opt two subjects in each PEC-I & PEC-II which was taken in Vth Semester													
3	PEC-I	BCM-304A	Artificial Intelligencefor Business	4			4*2=8	15	25	60			100*2=200
		BCM-304B	Investment Management										
		BCM-304C	Income Tax Practices										
4	PEC-II	BCM-306A	Introduction to derivatives	4			4*2=8	15	25	60			100*2=200
		BCM-306B	Business Tax Procedures & Management										
		BCM-306C	Corporate Tax Planning										

			<b>Total -- &gt;</b>				<b>24</b>						
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<b>Total Credits of B.com course</b>	<b>144</b>
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Abbreviations:

PCC:	Programme Core Courses	ABQ:	Assignment Based Quiz
PEC:	Programme Elective Courses	MSE:	Mid Semester Examination
PROJ:	Project	ESE:	End Semester Examination
PDP:	Personality Development Programme	IP:	Internal Practical
L:	Lecture	EXP:	External Practical
T:	Tutorial		
P:	Practical		





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## **Vision, Mission and Core Values of the Vidyapeeth**

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### **Vision**

Traditionally believing that God is the Source of all Truth, Goodness and Beauty, Lingaya's Vidyapeeth, wishes to develop in students a wisdom that translates academic achievements into responsible citizenship, sincere professional service and a deep respect for life and beauty in God's Creation and Recreation.

### **Mission**

1. To impart knowledge and skills in the field of Engineering/ Technology, Management, Education, Science & Arts and related areas;
2. To dedicate itself for improvement of social and economic status and enhancement of the quality of life for all;
3. To strive for maximizing human welfare through education;
4. To produce effective knowledge workers, practitioners and educators who will be guided by vision, compassion, knowledge, discipline, discovery with deep respect for human values;
5. To provide an individual engineering and other professional learning experience for each student;
6. To develop critical thinking, analytical ability and creative skills;
7. To supplement the curricula, team work, leadership, communication skills, project management, social concerns and ethics and
8. To establish interaction with industries for Technology, Research & Development.

**In line with above vision and mission statements, Lingaya's Vidyapeeth has the following special characteristics:**

- Lingaya's Vidyapeeth is an Institution for providing a student with opportunity for all round development and education with the aim of effectively living as a good citizen.

- It has special strength in the field of Engineering and Technology with emphasis on practice and problem solving skills.
- Its activities and course curriculum concentrate on design, self-learning and research, which are the unique features of the Vidyapeeth.
- The primarily value of knowledge and skill imparted by Lingaya's Vidyapeeth resides in its utility in creating an infrastructure for the physical welfare of the general public, in sustaining good health of individual and the community.
- Lingaya's Vidyapeeth facilitates and promotes creativity and critical thinking capabilities in its students.
- The education in Lingaya's Vidyapeeth enhances the inherent capacity of a student with honesty, courage and fairness.



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### **Vision and Mission of the School**

#### **Vision of School**

To be a School committed to develop globally competent management professions who are responsible citizens and have respect for life and sensitivity towards the environment.

#### **Mission of School**

1. To develop managers and leaders who have the right attitude and aptitude to serve the society.
2. To develop and maintain state-of-the-art infrastructure and research facilities to enable, create, apply and disseminate knowledge.
3. To foster linkages with all stakeholders for continuous improvement in academics in management.
4. To develop human potential to its fullest extent so that intellectually capable and imaginatively gifted leaders can emerge who have deep respect for human life and values.

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**Programme Educational Objectives (PEO)**

**PEO1** To produce employable graduates in the areas of business, commerce and allied areas.

**PEO2** : To pursue higher education

**PEO3:** To develop entrepreneurial skills to enable students to be self-employed/entrepreneurs.

**PEO4:** To inculcate business ethics and social responsibility.

**Mapping of PEOs with Mission Statements**

PEO Statements	School Mission 1	School Mission 2	School Mission 3	School Mission 4
PEO1:	2	2	1	2
PEO2:	3	2	1	1
PEO3:	1	2	2	3
PEO4:	2	3	2	1

**Program Outcomes (PO's)**

**PO1-** Knowledge of Business and Commerce.

**PO2-** Knowledge and ability to pursue higher education.

**PO3-** Ability to identify problems and collect relevant data.

**PO4 –** Ability to understand and use modern tools and technologies.

**PO5-** Understanding the impact of commercial activities on environment and sustainability.

**PO6-** Apply ethical principles in business and commerce.

**PO7-** Ability to effectively communicate in a business environment.

**PO8-** Ability to perform effectively as a leader as well as a member of a team.

**PO9-** Ability to engage in lifelong and progressive learning.

**Mapping of Program Outcome with Program Educational Objectives**

	PEO1	PEO2	PEO3	PEO4
PO1	3	3	2	2
PO2	2	3	-	-
PO3	1	2	2	-
PO4	2	2	1	-
PO5	1	1	3	1
PO6	2	1	1	3
PO7	2	2	3	2
PO8	1	-	2	2
PO9	2	2	1	1
PSO 1	1	3	2	2
PSO 2	1	2	1	2

**1. Slight (Low)**

**2. Moderate (Medium)**

**3. Substantial (High)**





# SEMESTER I

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**Objective:**

The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables

**Unit 1:**

**Statistical Data and Descriptive Statistics**

Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data.

**Measures of Central Tendency**

- (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages
- (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional average
- (c) Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.
- (d) Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

**Unit 2**

**Probability and Probability Distributions**

Theory and approaches of probability.

Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions:

- (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.

- (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
- (c) Normal distribution: Properties of Normal curve and computation of Probabilities and application.

### **Unit 3**

#### **Simple Correlation and Regression Analysis**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

### **Unit 4**

#### **Index Number**

Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted. Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

### **Unit 5**

#### **Time Series Analysis**

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio- to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

#### **Practical Exercises:**

The learners are required to:

1. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources.
2. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

Prepare Consumer Price Index Numbers and Time series Analysis

#### **Suggested Readings:**

Anderson, D. R. (2014). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.  
Gupta, S. P., & Gupta, A. (2014). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.  
Hazarika, P. (2017). *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing.  
Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2011). *Statistics for Management*. London: Pearson Education.

Siegel, A. F. (2011). *Practical Business Statistics*. Cambridge: Academic Press. Thukral, J. K. (2016). *Business Statistics*, New Delhi: Taxmann Publication.  
Vohra, N. D. (2017). *Business Statistics*, New Delhi: McGraw-Hill Education India.

### Course Outcome

CO1: To familiarize the concept of statistics.

CO2: To provide practical exposure on calculation of measures of average.

CO3: To introduce the students about the concept of Probability.

CO4: To provide a glimpse of business trends and projections.

CO5: To provide practical exposure on calculation of measures of correlation and regression.

CO6: To provide practical exposure on calculation of trend analysis.

### Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	1	-	-	-	-	-	-	-
CO 2	-	1	2	2	-	-	-	-	-
CO 3	3	2	-	-	-	-	-	-	-
CO 4	2	2	1	-	-	-	-	-	-
CO 5	1	1	2	2	-	-	-	-	-
CO 6	-	1	3	2	-	-	-	-	-

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**Objective:**

To understand the concept of financial management and identify the tools for best financial management practices and also to acquaint the students with the skills for reporting and decision making in areas of investment, finance and dividend decisions by applying the various tools and techniques.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. To understand the concept of financial management and identify the tools for best financial management practices.
2. To acquaint the students with the skills for reporting and decision making in areas of investment, finance and dividend decisions by applying the various tools and techniques.
3. To give an insight about Finance manager role and responsibility and develop those skills in students. Analysis of qualitative and quantitative information needed to develop a financial plan.
4. To impart knowledge for efficient utilization of organization funds and evaluation of financial instruments.

**UNIT – I**

Conceptual Framework of Financial Management: · Meaning, Nature and Scope of Financial Management · Financial Goal– Profit Vs. Wealth Maximization · Role and Functions of Finance Manager · Finance Functions–Investment, Financing and Dividend Decisions · Time Value of Money

**UNIT - II**

Investment Decision: · Investment Decisions– Nature of Investment Decisions, Investment Evaluation Criteria Traditional Approach – Payback Period, Accounting Rate of Return (ROR), Modern Approach – Net Present Value (NPV), Internal Rate Of Return (IRR), Profitability Index (PI) and Capital Rationing

Cost of Capital: Significance of Cost of Capital, Calculation of Cost of Equity, Preference Shares, Debentures and Retained Earnings and Weighted Average Cost of Capital (WACC)

### UNIT - III

Financing Decision: · Sources of Business Finance: Long – Term Sources of Finance – Equity Shares, Preference Shares, Debentures and Bonds · Concept and Approaches of Capital Structure Decision: Net Income Approach (NI), Net Operating Income Approach (NOI), Traditional and Modigliani Miller Approach

Leverage Analysis – Financial, Operating and Combined Leverage; EBIT-EPS Analysis and Indifference Points

### UNIT - IV

Dividend Decision: Concept of Retained Earnings and Plough Back of Profits, Relevance and Irrelevance Theories of Dividend Decision: Walter's Model, Gordon's Model and Modigliani Miller Model; Factors Affecting Dividend Decision.

Working Capital Management: Concept of working capital, components of working capital, working capital cycle, factors affecting working capital requirement, management of working capital, financing of working capital, approaches in working capital financing.

### UNIT- V

Capital budgeting Process-project classification-investment criteria-NPV (Net Present Value), IRR(Internal Rate of Return), Pay-back Period, ARR (Accounting Rate of Return)

### Suggested Readings:

- 1.Sharma and Guptha, Financial Management, Kalyani Publishers.
2. Pandey, I. M.; —Financial Managementl Vikas Publishing House Pvt. Ltd, 8 th Ed., New Delhi, 2010
3. Khan and Jain; —Financial Management- Text and Problemsl Tata McGraw Hill, 6th Ed., 2012. 4. S.A. Ross, R.W. Westerfield, J.F. Jaffe and G.S. Roberts,. Corporate Finance, McGrawHill Ryerson, 6th Ed., 2011.
5. Prasanna Chandra; —Financial Management Theory and Practicel, TMH, 8 th Ed., 2011
6. R P Rustagi; —Financial Management: Theory, Concepts & Probleml, Taxmann, 2010
7. Gupta, S. P.; —Financial Managementl, SahityaBhawan Publication, 2 nd revised Ed., Agra, 2009

### Course Outcome

- CO1: Explain time value, risk, and return concepts.  
CO2: Apply techniques for estimating the cost of capital and understand sources of finance.  
CO3: Construct the management corporate leverage and capital structure.  
CO4: Identify Working capital requirement and components.  
CO5: Interpret the Capital budgeting process and techniques.

### Unit Wise Syllabus



Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	1	-	1	-	-	-	1
CO 2	2	3	2	-	1	-	1	-	1
CO 3	2	2	3	-	1	-	-	-	1
CO 4	3	2	1	1	-	-	1	-	1
CO 5	2	2	1	1	-	-	1	-	1



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**Objective:**

The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

**Learning Outcomes:**

After the completion of the course, the learners will be able to:

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

**Unit 1: Basic Concepts**

Introduction to Economics – Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

**Unit 2: Demand and Supply**

Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Meaning, Measurement, Factors and Importance

Demand Forecasting – Meaning, Need, Importance, Methods of demand forecasting, Supply concept and Equilibrium

### **Unit 3: Consumer Utility**

Law of Diminishing Marginal Utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium. Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale Cost Classification – Break Even Analysis

### **Unit 4: Pricing & Market**

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firms in different market situations; Factor pricing.

### **Unit 5: Macro Aspect of Business Economics**

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

### **Practical Exercises:**

The learners are required to:

1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyze the effects of changes in demand and supply on pricing policies.

### **Suggested Readings:**

Ahuja, H. L. (2019). *Theory of Micro Economics*. New Delhi: Sultan Chand Publishing House.  
Koutsoyannis, A. (1975). *Modern Microeconomics*. London: Palgrave Macmillan.  
Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.  
Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.  
Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.  
Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

## Course Outcome

CO1: Discuss the basics concepts, scope and importance of economics.

CO2: Analyze the law of demand and supply.

CO3: Analyze the law of Diminishing Marginal Utility, Equip marginal Utility, Curve Law of Variable Proportion and Laws of Returns to Scale

CO4: Formulate different product pricing based on the different markets condition and illustrate different markets.

CO5: Summarize the nature and principles of Public Expenditure and Public Finance criticize the basic problems in the national income.

## Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	-	-	-	1	1	-	-	2
CO 2	2	2	-	-	1	1	2	-	2
CO 3	2	2	-	-	2	1	1	-	2
CO 4	1	2	-	-	2	2	2	-	3
CO 5	2	-	2	-	2	1	1	-	2

### Objective:

The Objective of the course is to acquaint the student about the introduction of Computer Applications in update about the new technological changes occurred in India.

### Unit I

**Basics of Computer:** Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Function of Different Units of Computer.

Organization of computer: Computer Generation - Features-CPU- Types of Computers - memory - Input and output devices: Input devices - output devices - storage devices: Magnetic disk - Magnetic tape - optical technology - CD ROM technology

### Unit II

**System Software:** - Prewritten Software: application packages - system software packages - computer processing techniques - Functions of OS: compiler - assembler and Interpreter - Loader and Linker - Introduction to MSDOS, Unix and Windows.

### Unit III

**Network:** Data communication: Forms of communication- Types of channel - Methods of transmission -protocol and Buffers - Network topology - LAN, MAN, WAN- Basic elements of Networking - Network connecting devices - Internet.

### Unit IV

**Concepts of Web Technology:** Internet, Intranet and Extranets; Applications of internet, Basics services over Internet like WWW, FTP, Telnet, Gopher etc., IP addresses, ISPs, URL, Domain Names, Web Browsers, Internet Protocols, Search Engines, e-mail. Types of an Electronic Payment System, Security Schemes of an electronic Payment Systems, E-Commerce On-line Services. Electronic data Interchange (EDI): Basics of EDI, Application of EDI, Advantages of EDI.

### Unit-V

E-mail: Sending - Reading - Replying - Deleting - Existing - Sending mail to more than one person - Sending folder - Forwarding a mail - Checking the spelling - Attaching signature - Managing the address book.

### Text Books

1. Leon and Leon, (2012), Introduction to Information Technology, Vikas Publishing House.
2. Sinha, Pradeep K. Foundations of Computing, (2012), BPB Publisher

## Reference Books

1. Joseph A.Brady and Ellen F Monk, (2012), Problem Solving Cases in Microsoft and Excel, Thomson Learning.
2. Tanenbaum, A. S., (2011), Computer Networks, Pearson Education.
3. Goyal, Anita, (2012) Computer Fundamentals, Pearson Education.
4. ITL, ESL, (2008) Introduction to Infotech, Pearson Education..
5. Suresh K Basendra,, “ Computers Today”, Galgotia publication private Ltd., New Delhi, 2001

## Course Outcome

**CO1:** Explain the features of computer generation, CPU, input and output devices.

**CO2:** Illustrate System software, system software packages and functions of Operating Systems.

**CO3:** InferNetwork, Network Topology, LAN, WAN, MAN and Network devices.

**CO4:** Prepare flowcharts and understand advantages and limitations of flow charts.

**CO5:** Apply E-mail concepts.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	1	-	-	-	-	-
CO 2	-	1	-	-	-	-	-	-	-
CO 3	3	1	-	2	-	-	1	1	-
C04	3	-	1	-	-	-	-	-	1
CO 5	3	2	1	1	-	1	2	-	1

choose to know



**BL-111**

**BUSINESS LAW**

**L-T-P: 3-0-0**

**Objective:**

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

**Contents**

**Unit I:**

**The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Contract of Indemnity and Guarantee
- d) Contract of Bailment & Pledge.

**Unit II: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit III:**

**The Companies Act 1956 with up-to-date Amendments** (Basic elementary knowledge): Essential characteristics of a Company, Types of Companies, Memorandum and Articles of Association, Prospectus, Shares – Kinds, Allotment and Transfer, Debentures, Essential conditions for a valid Meeting, Kinds of Meetings and Resolutions; Directors and Remuneration, Directors, Managing Directors-their Appointment, Qualifications, Powers and Limits on their Remuneration, Prevention of Oppression and Mismanagement.

**Unit IV: The Negotiable Instruments Act 1881**

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, Crossing of Cheque, Bouncing of Cheques
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements

**Unit V: THE INDIAN PARTNERSHIP ACT, 1932**

General Nature of Partnership-Rights and duties of partners-Registration and dissolution of a firm.

### Text Books

1. Kuchhal, M.C. and Vivek Kuchhal, (2014) Business Law, Vikas Publishing House, New Delhi.
2. Maheshwari & Maheshwari, Principles of Business Law (2013), Himalaya Pub.House- New Delhi.

### Reference Books

1. Ravinder Kumar, Legal Aspects of Business, (2013), Cengage Learning
2. Singh, Avtar, Business Law, (2014), Eastern Book Company, Lucknow.
3. N.D.Kapoor, (2010) Sultan Chand, New Delhi
4. Bulchandani K R, Business Law for Management, (2014), Himalaya Pub.House-New Delhi.
5. Desai T.R, "Indian Contract Act, Sale of Goods Act and Partnership Act", S.C. Sarkar & Sons Pvt. Ltd., Kolkata, 1968
6. Khargamwala J.S, "The Negotiable Instruments Act", N.M.Tripathi Pvt. Ltd, Mumbai, 1975

### Course Outcome

**CO1:** Explain essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

**CO2:** Interpret necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

**CO3:** Explain the essentials of partnership, rights and duties of partners under Partnership Act 1932.

**CO4:** Summarize the effects of dishonour of negotiable instruments under Negotiable Instruments Act 1881.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	1	-	-	-	1	1	-	1
CO 2	2	1	-	-	1	1	1	-	1
CO 3	2	1	-	-	-	1	1	-	1
CO4	3	1	-	-	1	1	1	-	1



# SEMESTER- II

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**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE (B.com)**

**MG166: Social Service**

**L/T/P -**

**Credits:**

**Objectives:**

The basic objective of this paper is to Understand the history of Social Work Profession in India & abroad

**Course Contents**

**UNIT-I**

**Basic concepts related to Social Work:** Social Work, Social Service, Social Welfare, Social Reform, Social Justice, Social Health, Social Security, Social Policy, Social Defense, Social Development, Human Rights, Social Legislation, Social Administration.

**UNIT-II**

**Social Work:** definition – Meaning, Definitions, Basic Assumptions, Scope, Objectives, and Functions and Methods.

**UNIT-III**

**Historical development of Social Work:** Development of Professional Social Work- USA, UK, India, and Karnataka. Development of Social Work education in India and Karnataka

**UNIT-IV**

**Basic values :** Philosophy and Principles of social work  
Problems faced by social work profession in India: Misconceptions about professional social work

**Text Books**

1. Encyclopedia of Social Work. (1987), Encyclopedia of Social Work in India. New Delhi: Ministry of Welfare. Encyclopedia of Social Work. (1987),
2. Encyclopedia of Social Work. Silver Spring, Maryland: National Association of Social Workers.
3. Friendlander W A ( ), Introduction to Social Welfare
4. Sanjay Bhattacharya ( ), Social work- An Integrated Approach:,

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**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE (B.com)**

**L-4, T/P-0,**

**MG-104: Business Taxation**

**Credits: 04**

**Objectives :**

To equip students with the application of principles and provisions of Income Tax.

**Unit 1:**

Basic Overview of Taxation system of India

Explain the concept of tax and the objective for its levy, describe the concept of direct and indirect tax and the differences between the two types of taxes, enumerate the basic features of indirect taxes and the principal indirect taxes in India

**Unit 2:**

Income Tax Act-1961. (Meaning, Concepts and Definitions) Income, Person, Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Capital and Revenue Income and expenditure. Slab Rates and Concept of Marginal Relief

**Unit 3:**

Basic Overview of Income taxable under the different heads of Income.

Income from Salary: Meaning of Salary, overview of Allowances, Perquisites and Retirement benefits and Computation of income under the head salary.

Income from House Property: Meaning of House Property, arrears of rent, unrealized rent Computation of gross annual value and Net annual value

Profits and Gains from Business or Profession: Definitions, Deductions expressly allowed and disallowed.

Capital Gains: Meaning of Capital Gain, Transfer, types of capital assets, Cost of Improvement, Short term and long term capital gains.

Income from other sources: Chargeability, concept and taxability of Gift.

**Unit 4:**

GST in India- An introduction

Explain the concept of GST and the need for GST in India, Discuss the framework of GST as introduced in India and understand the various benefits to be accrued from implementation of GST, Explain the constitutional provisions pertaining to levy of various taxes, Appreciate the need for constitutional amendment paving way for GST, Discuss the significant amendments made by Constitution (101st Amendment) Act, 2016.

**Unit 5:**

Taxable event under GST

Understand the taxable event under GST, Analyse the taxable event- Supply its meaning and scope, Transactions that will amount to supply even without any consideration, Transactions which will be neither the supply of goods nor the supply of services, Classify the specified transactions either as supply of goods or as supply of services, Explain the composite and mixed supplies and their taxability under GST.

#### Reference Books:

1. V.S.Datey: Indirect Taxes – Law and Practice.
2. R.K.Jain: Customs Law Manual and Customs Tariff of India.
3. Taxmann's: Central Excise Manual and Central Excise Tariff.
4. Taxmann's: CENVAT Law and Procedure.
5. TN Manoharan, Income Tax Law including VAT/Service Tax, Snow White Publications Pvt. LTD.
6. G. Sekar, Income Tax, Service Tax and VAT, C. Sitaraman & Co. Pvt. LTD

#### Course Outcome

C01 Describe the provisions and objective of tax system in India.

C02 Paraphrase the concepts of central excise duty.

C03 Abridge the concept of customs duty.

C04 Exemplify the provisions and importance of Sales tax Act.

C05 Articulate the fundamentals concepts of value added tax.

C06 Demonstrate insight into the basic concepts of business taxation and enable them to learn

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	2	1	-	1	1	-	1
CO 2	2	2	2	2	1	2	2	-	1
CO 3	2	1	3	1	-	2	3	-	1
C04	3	1	1	2	1	1	1	-	1

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### Objectives:

To help the students to understand the basics of Indian economy and to catch up with economic changes occurring at national and international levels.

### Course Contents

#### Unit I

**Nature of Indian Economy:** The need for Economic Development, causes of under development, determinates of development, National Income of India-estimates, Interregional variations of national income, NITI Aayog (National Institution for Transforming India).

#### Unit II

**Human Resources and Economic Development** – Demographic Features of Indian population, size and growth of population and economic development. Problem of over population. Human development Index. New Economy Policy; - Privatization, Liberalization, Globalization. Unemployment problem in India; Problem of Poverty.

#### Unit III

**Industrialization-** Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy. Small scale industries-Problems and policy. Regional imbalances, Parallel Economy. India's foreign trade and balance of payment.

#### Unit IV

**Indian Finance System:** Mobilization of resources for development, Fiscal policy. Economic Planning- Importance of planning for Economic development, Salient features of India's five years plans priorities-target achievements, failures, factors affecting successful implementations of plans.

#### Text Books

1. Datt, and Sundhram, R., (2013), Indian Economy, Sultan Chand & Sons.
2. Dhingra, I C., (2014), Indian Economy, Sultan Chand & Sons.

#### Reference Books

1. Singh Ramesh (2015), Indian Economy, McGraw Hill Education.
2. Mishra and Puri (2015), Indian economy, Himalaya Publishing House.
3. Banik Nilanjan (2015), The Indian Economy: A Macroeconomic Perspective, Sage India Publisher.
4. Kapila Uma (2015), Indian Economy: Performance and policies, Academic Foundation.
5. Economic survey 2017.

## Course Outcomes:

CO1: Explore national income and capital formation.

CO2: Rate economic growth and development.

CO3: Inspect the new economic reforms

CO4: Translate and relate population growth with economic development.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	1	1	-	-	2	1
CO2	1	1	1	-	1	-	-	1	1
CO3	2	-	1	-	1	-	-	1	-
CO4	1	-	-	-	1	-	-	1	-

**BCM-104**

**Corporate Accounting**

**L-T-P: 4-0-0**

### **Objectives:**

To help the students to acquire the conceptual knowledge of accounting for corporate and to acquaint the students with the accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.

### **Course Contents**

#### **Unit I**

**Share Capital and Debentures:** IPO book building, Issues and forfeiture and buy-back of shares;

Redemption of preference shares; issue and redemption of debentures, Right issue and bonus shares; Accounting for employee stock option plan.

#### **Unit II**

**Final accounts of companies:** preparing profit and loss account and balance sheet as per revised schedule VI; Holding companies accounts (excluding cross holding).as per Provisions of Accounting Standard; Preparation of consolidated balance sheet; Valuation of Shares and Goodwill.

#### **Unit III**

**Amalgamation of Companies:** Amalgamation and Internal Reconstruction of Companies as per

Accounting Standard; (excluding problems of amalgamation of inter-company holding); Accounting involved in liquidation of companies.

#### **Unit IV**

**Banking and Insurance Companies:** Accounts of banking and insurance companies; Accounting statements of electricity companies. Prudential norms: basis of accounting, income recognition asset classification.

### **Text Books**

1. Sehgal, Ashok and Sehgal, Deepak, (2008), Advanced Accountancy, 6th edition, Taxmann Allied Pvt. Ltd.
2. Maheshwari, S.N., (2009), Corporate Accounting, Vikas Publishing House, New Delhi

### **Reference Books**

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (2008) Advanced Accounts, S.Chand& Co. New Delhi
2. Tulsian, P.C., (2010) Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., (2010), Fundamentals of Corporate Accounting, Taxmann Publications.
4. Dicksee ,Lawrence R., (2007), The Student's Guide to Accountancy. Marcel Press.

**Note: Latest edition of text books may be used.**

**Course Outcomes:**

CO1: Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Apply various methods of valuation of goodwill and Shares

CO3: Construct Consolidated balance sheet after Amalgamation

CO4: Make use of relevant schedules (New Format) of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Make use of relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

**Unit Wise Syllabus**

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	-	-	-	-	1	-	1
CO2	3	1	-	-	-	-	-	-	1
CO3	3	2	-	-	1	-	1	-	1
CO4	3	2	-	-	-	-	1	-	2
CO5	2	1	-	-	1	-	3	-	1

MG-106

E-Commerce

L-T-P: 4-0-0

### Objective:

The course aims to enhance skills for effective and contemporary applications of E-commerce.

**Unit 1: Introduction to E- Commerce** Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E Commerce Models.

**Unit 2: E-Commerce Activities and Operations** Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

**Unit 3: Website Designing and Publishing Internet Services, elements, URLs and Internet-Protocols** (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.

**Unit 4: E-payment System E-payment Methods-** Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.

**Unit 5: Security and Legal Aspects of E-commerce** E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Overview of Information Technology Act, 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication

### Suggested Readings:

Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.  
Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.

Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.  
 Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.  
 Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.  
 Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.  
 Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.  
 Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.  
 Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.

**Note: Latest edition of the books should be used**

Course Outcomes:

CO1: Understand concept and types of e-commerce.

CO2: Discuss the network infrastructure for e-commerce.

CO3: Describe the security and legal aspects of e-commerce

CO4: Explain Website Designing and publishing

CO5: Describe different types of e-payment systems and methods

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	-	-	-	-	-	-	-	1
CO2	1	-	-	1	2	-	-	-	1
CO3	2	-	1	1	1	-	-	-	1
C04	1	1	-	1	-	-	-	-	1
CO5	1	1	-	1	-	-	-	-	1



MG-108

Principles of Management

L-T-P: 4-0-0

### Objectives:

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management

### Outcomes:

At the completion of the course the students will be able to integrate management principles into management practices. It will also help them to evaluate the global context for taking managerial actions of planning, organizing and controlling.

### UNIT-1

**Nature & Evolution of Management:** Definition, nature, purpose, importance & functions of Management, Management as Art, Science & Profession- Management as social System, management vs. Administration, Managerial levels , Skills & Roles, Development of management thought – classical, neo-classical, behavioral, systems and contingency approaches.

### UNIT-2

**Functions of Management: Part-I Planning** - Meaning - Need & Importance, types of planning, advantages & limitations. Forecasting - Need & Techniques, MBO; **Decision making** - Types - Process of rational decision making & techniques of decision making, Bounded Rationality; **Organizing** – Concept, Nature, Process and Significance, Types of organizations- formal and informal, Span of Control, Departmentation, Authority-Responsibility; Delegation and Decentralization

### UNIT -3

**Functions of Management: Part-II:- Staffing** - Concept, Meaning & Importance of Staffing; **Communication** - Types & Importance; **Controlling** - Need, Nature, importance, Process & Techniques – Modern & Traditional, Effective Control System; **Coordination** - Need & Essence of Coordination

### UNIT -4

**Motivating & Leading: Motivation** – Meaning, types, Importance & theories of motivation – Maslow, Herzberg, X, Y and Z

**Leadership** - Meaning , importance, Traits of a leader, Leadership styles, Leadership theories- Likert's System of management, Tannenbaum & Schmidt Model, Managerial Grid

### Books Recommended:-

1. Essential of Management - Harold Koontz and Heinz Weihrich - McGraw-Hill's International
2. Management Theory & Practice - J.S.Chandan
3. Essential of Business Administration - K.Aswathapa- Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Prasad, Sultan Chand & Sons - New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan



6. Management: Concept and Strategies by J. S. Chandan, Vikas Publishing
7. Principles of Management, by Tripathi, Reddy Tata McGraw Hill
8. Business organization and Management by Talloo by Tata McGraw Hill

CO1: Summarize the nature, process and importance of business management. Compare and contrast the contributions of Indian and International Management Thinkers.

CO2: Discuss the process and types of planning and decision making.

CO3: Distinguish the concepts of authority, responsibility and accountability, centralization and decentralization; and Organization structure. Explain the process of staffing.

CO4: Defend the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland

CO5: Display different leadership style appropriate to the situation and communicate effectively.

CO6: Explain the strategies of effective managerial control system. Propose a model to carry out the process of change management.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	-	-	-	1	-	2	1
CO2	2	2	1	-	-	-	2	1	-
CO3	3	2	-	-	1	1	1	1	1
CO4	2	2	-	-	1	1	1	1	1
CO5	3	2	-	-	1	1	2	1	1
CO6	3	2	1	-	1	1	1	1	1

MG-110

Business Organization & Management

L-T-P: 4-0-0

### **Objectives:**

To acquaint learners with the basics of Business concepts and functions, forms of Business Organization and functions of Management.

### **Unit 1: Concept and Forms of Business Organizations**

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social

Responsibility of a business, Responsible Business , Ethical Conduct & Human Values.

Forms of Business Organization-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed – Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organization.

### **Unit 2: Joint Stock Company**

Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds – Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).

### **Unit 3: Principles and Functions of Management**

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management -Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

### **Unit 4: Planning and Organizing**

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning -

Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organization – Formal and Informal Organizations - Line, Staff Organizations, Line and Staff Conflicts. Functional Organization, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

### **Unit 5: Authority, Coordination, and Control**

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination.

Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and precontrol). Requirements for effective control.

### Suggested Readings:

Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill  
Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.  
Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.  
Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.  
Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.  
Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.  
Note: Learners are advised to use latest edition of text books.

### Course Outcomes:

CO1: Summarize the nature and forms of business organization and management.

CO2: Discuss the process and types of planning and decision making.

CO3: Distinguish the concepts of authority, responsibility and accountability, and Organization structure. Explain the process of staffing.

CO4: Explain the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Display different leadership style

CO5: Explain the strategies of effective managerial control system. Propose a model to carry out the process of change management.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	-	-	-	-	-	2	1
CO 2	2	1	1	-	-	-	2	1	-
CO 3	1	1	-	-	1	-	1	1	1
CO4	2	1	-	-	1	1	1	1	1
CO 5	1	2	-	-	1	1	2	1	1

**MG-114**

**Project Management**

**L-T-P: 4-0-0**

**Course Outcome:**

The basic objective of this course is to familiarize the students with the various aspects of Projects and key guidelines relevant to project planning, analysis, financing, selection, implementation and review.

**UNIT I INTRODUCTION**

Project – Meaning – Definition – Characteristics of Project – Scope of project management – Benefit of project mechanisms. Project identification and formulation – Different types of needs leading to different types of projects.

**UNIT II PROJECT SELECTION**

Macro Parameters in project selection, Different consideration for project under private, public and joint sectors. Project formulation preparation of project profile, project report and detailed project report . Board criteria for pre- investment decisions.

**UNIT III PROJECT APPRAISAL**

Project appraisal – different types of appraisal – technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility, discounted cash flow and non-discounted cash flow methods, social cost benefit analysis and economic rate of return. Non-financial justifications of projects.

**UNIT IV PROJECT FINANCING**

Project financing pattern of financing. Sources of finance, impact of taxation, Public loans, small savings surplus of public enterprises, deficit financing, foreign aid, public sector project financing. Role of tax planning in project financing.

**UNIT V PROJECT ADMINISTRATION**

Project administration – progress payments, expenditure planning, project scheduling and network planning use of Critical Path Method (CPM). Concepts and uses of Project evaluation and Review Techniques (PERT) cost as a function of time, project evaluation and review techniques/ cost mechanisms.

**Reference Books:**

1. Desai, Vasant; Project Management, Himalaya Publishing House, 2018.
2. Chandra, Prasanna; Projects: Planning, Analysis, Financing, Implementation and Review, Tata McGraw Hill Publishing Company Limited, 2019 Fifth Edition.
3. Nagarajan, K.; Project Management, New Age International (P) limited, Publishers, 2008.
4. C.B. Gupta, "Project management", A.P.H Publishing Corporation, New Delhi, 2000.
5. Judith Dwyer, Pauline Stanton, "Project management", Valerie Thiessen, First published in 2004

**Course Outcomes:**

CO1: Understand the basics about project management and its various types.

CO2: Enable them to develop project formulation and preparation of project report.

CO3: Equip the students for project appraisal and corrective measures..

CO4: Understand more about project finance and its sources.

CO5: Awareness about project evaluation methods.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	-	-	1	-	-	3	1
CO 2	1	1	1	1	1	-	-	2	-
CO 3	1	1	1	-	1	-	-	2	-
CO4	2	-	1	1	-	-	-	1	-
CO 5	1	-	-	1	1	-	-	2	-



# Semester III

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MG-201

Human Resource Management

L-T-P: 4-0-0

### Objective:

To acquaint the learners with the techniques and principles to manage human resources of an organization.

**Unit 1:** Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**Unit 2: Acquisition of Human Resource Human resource planning-** Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

**Unit 3: Training and Development Concept and importance;** Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, Inbasket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

**Unit 4: Performance Appraisal and Compensation Management Performance appraisal-** Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**Unit 5:** Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

### Suggested Readings:

Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.  
Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co.  
Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.



Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.

### Course Outcomes

CO1: Explain the importance of human resources in an organization.

CO2: Outline the dimensions; job analysis and job description and procedure for recruitment and selection. CO3: Describe identifying the training need, implementation, monitoring and assessment procedures of training.

CO4: Understanding the importance of Performance appraisal system.

CO5: State the significance of compensation for employee and grievance redressal.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	-	-	-	1	1	-	1
CO2	3	2	-	-	-	1	-	-	1
CO3	3	2	-	-	-	-	1	-	1
CO4	2	3	-	-	-	-	-	-	1
CO5	3	2	-	-	-	-	1	-	1

**BCM-201**

**Management Accounting**

**L-T-P: 4-0-0**

### **Objectives:**

The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

### **Course Contents**

#### **Unit I**

**Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

#### **Unit II**

**Financial Analysis:** Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages.

**Ratio Analysis:** Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios.

**Cash Flow Analysis:** Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.

#### **Unit III**

**Budgets and Budgetary Control:** Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres.

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of Material, Labour Variances.

#### **Unit IV**

**Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions Involving Alternative Choices:** Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue.

### **Text Books**

1. Maheshwari, S. N. and Mittal, S. N. (2015), Cost Accounting – Theory and Problems, Shri Mahavir Book Depot.

2. Maheshwari, S.N., (2014), Principles of Management Accounting, Sultan Chand & Sons.

#### Reference Books

3. Arora, M.N., (2012), Cost Accounting, Vikas Publishing House.

4. Lal, Jawahar and Srivastava, Seema, (2013), Cost Accounting, McGraw Hill Education.

5. Bhattacharya, (2010), Management Accounting, Pearson Education.

#### Course Outcomes:

CO1: Make use of ratio analysis and interpret it.

CO2: Construct cash flow statement as per AS 3

CO3: Utilize Marginal costing technique for decision making.

CO4: Construct cash budget.

CO5: Application of standard costing technique to analyze variance in Material, Labour , overhead and Sales cost.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	2	2	-	1	-	1
CO2	2	-	1	1	-	1	1	-	1
CO3	2	1	2	-	1	1	1	-	1
CO4	2	1	1	-	1	1	1	-	1
CO5	2	1	1	-	-	-	1	-	1

**BL-201**

**Corporate Law**

**L-T-P: 4-0-0**

**Unit-1 Introduction:** Companies Act, 1956 and 2013 - Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company.

**Unit II Documents** - Memorandum of Association, Doctrine of Ultra Vires, Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction.

**Unit III Rights of Shareholders:** Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares.

**Unit IV Rights of Directors** – Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types.

**Unit V Winding up:** Meaning & types, consequences under which the Company can wind up.

**Suggested Readings:**

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.
4. Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015
5. Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012
6. Ghosh P.K. & Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001

**Course Outcomes:**

CO1: Explain the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Compare and contrast Memorandum of Association and Articles of Association.

CO3: Summarize the Rights and liabilities of company shareholders.

CO4: Describe powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Explain circumstances and the procedure for winding up of the company.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	1	1	1	-	1
CO 2	2	-	-	-	-	1	1	-	2
CO 3	2	-	-	-	1	1	-	-	1
C04	2	1	-	-	-	2	1	-	1
CO 5	2	1	-	-	1	2	-	-	2

**HSS-201**

**ADVANCED BUSINESS COMMUNICATION**

**L-T-P: 3-0-0**

**Objective:**

The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

**Learning Outcomes:**

After the completion of the course, the learners will be able to:

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

**Unit 1**

**Introduction to Business Communication**

Introduction to Business Communication, Process of Communication, Shannon Weaver Model, Principles of Effective Business Communication - 7 Cs.

Channels of communication, Types of communication, Dimensions of communication, Barriers to communication.

**Unit 2**

**Language Prerequisite for Effective Business Communication**

Common errors: learning through examples, Functional Grammar & Contemporary usage, Inclusive Language, Indianisms in Email Writing

**Unit 3**

**The Art of Storytelling**

Signposting with Strong Topic Sentence, Creating cohesive paragraphs, Writing with Purpose, Paragraph Development Techniques, Principles & Methods of Paragraph Development

**Unit 4**

**Forms & Format of Business Writing**

Format of Business Letters, Types of Business letters: Information (Routine & Special), Sales, Problem, Goodwill



Meeting-Agenda, Notice, The Minutes, Office Memorandum, Office Orders, etc. , Writing Professional emails

## Unit 5

### Business English: Making Presentations

Presenting Content in an Organized and Engaging Way, Using Infographics: Sharing Data in Charts & Graphs, Using Persuasive Language, Using tools and presentation aids, Do's & Don'ts of Presentation, Importance of Paralinguistic Features in Presentation, Presenting in groups

#### Reference Books:

1. Boove, C.L., Thill, J.V., and Chaturvedi, M., (2009) Business Communication Today, Pearson Education.
2. Murphy and Hildebrandt, (2008) Effective Business Communication, McGraw Hill Education.
3. Krizan, A. C. Buddy, and Merrier, Patricia (2008) Effective Business Communication, 7th Edition, Cengage Learning.
4. Lesikar, (2009), Business Communication: Making Connections in a Digital World, McGraw Hill Education.
5. McGraw, S. J., (2008) Basic Managerial Skills for AI, 8th edition, Prentice Hall of India.
6. Wren & Martin, (2008), English Grammar and Composition, Sultan Chand & Sons
7. Essentials of Business Communication, Pal, Rajendra, and Korlahalli, J.S
8. Business Communication: Theory and application, Lesikar, Raymond V., and Pettit John
9. Business Communication, Varinder Kumar, Raj Bodh Kalyani Publishers
10. Business Communication by K. K. Sinha. Galgotia Publishing Company
11. Effective Business Communication by Herta A. Murphy and Charles E. Peck. TMH

#### Course Outcomes:

**CO1.** Discuss the objectives, process, functions and importance of business letters. Comply with the rules and write business letters.

**CO2:** Write letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. Conform the points to be considered while writing these letters.

**CO3:** Write circulars, sales and collection letters in the appropriate format. Display the techniques to use mail merge in sending circular letters.



**CO4:** Differentiate business correspondence with agencies, banks and insurance companies. Conform the points to be considered while writing these letters.

**CO5:** Formulate appealing curriculum vitae to apply for a job. Illustrate the techniques to send curriculum vitae through E-Mail.

**CO6:** Summarize the essentials of a good report and its types. Prepare a press report. Identify elements of Communication and develop holistic understanding of communication and its importance in the 21<sup>st</sup> century.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	-	-	-	1	2	1	1
CO 2	2	2	1	-	-	1	2	1	1
CO 3	2	2	1	2	-	1	2	1	1
CO4	3	2	-	-	-	1	2	1	1
CO 5	2	2	-	2	-	1	2	-	1
CO 6	3	2	1	-	-	1	2	1	1

**BS-205**

**Quantitative Analysis**

**L-T-P: 4-0-0**

**Objective-**

To make the students understand the concepts of quantitative analysis and probability.

**Unit I**

**Time Series** - Concept, Additive and Multiplicative models, Components of time series, Trend analysis: Least Square method - Linear and Non- Linear equations, Applications in business decision-making.

**Unit II**

**Index Numbers:-** Meaning , Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices:- Fixed base and Chain base methods.

**Unit III**

**PROBABILITY:** Probability: basic concepts and approaches, addition, multiplication and Bayes' theorem. Probability distributions meaning, types and applications, binomial, Poisson and normal distributions.

**Unit IV**

**Hypothesis Testing::** Null and Alternative Hypothesis; Type I and Type II errors; Testing of Hypothesis: Large Sample Tests, Small Sample test, (Z Test and Chi Square Test)

**RECOMMENDED BOOKS**

1. Gupta, S.P. & Gupta, M.P. "Business Statistics", Sultan Chand & Sons. Delhi
2. Levin and Rubin, "Statistics for Business", Prentice Hall of India.
3. Hooda. R.P., "Statistics for Business and Economics", McMillan India Ltd.
4. N.P.Bali "Engineering Mathematics III/IV", Laxmi Publications

**Course Outcomes:**

CO1: Understand the basic concept of Statistics.

CO2: Know how we test the hypothesis with different statistical tools.

CO3: Examine the index numbers

CO4: Develop hypothesis under various situations.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	-	-	-	-	-	-
CO 2	1	-	1	2	-	-	-	-	-
CO 3	1	-	-	2	-	-	-	-	-
C04	1	-	2	2	1	-	-	-	-

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# **SEMESTER-IV**

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**MG-202**

**Entrepreneurship Development**

**L-T-P: 4-0-0**

**Objective:**

The course aims to equip the learners with entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

**Unit 1:** Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

**Unit 2:** Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family: Introduction: Entrepreneurship in India: Entrepreneurship Ecosystem: Sources of business ideas and tests of feasibility: Mobilizing Resources business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

**Unit 3:** Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

**Unit 4:** Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

**Unit 5:** Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

### Suggested Readings:

Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.

Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.

Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.

Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.

Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

**Note: Learners are advised to use latest edition of text books**

### Course Outcomes:

CO1: Explain factors stimulating entrepreneurship and obstacles in entrepreneurial growth.

CO2: Explain contemporary role models in Indian business

CO3: Explain role of Public and Private system of stimulation.

CO4: Understand the significance of writing the business plan/project proposal.

CO5: Describe the possibilities of mobilizing resources for startup.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	-	2	1	1	-	-	1	-
CO2	-	-	-	-	1	-	1	1	1
CO3	1	-	1	-	-	-	1	1	1
CO4	1	-	1	1	1	1	1	1	1
CO5	1	-	1	-	1	-	-	1	1

**BCM-204**

**Auditing**

**L-T-P: 4-0-0**

**Objective:**

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

**Unit 1: Auditing Concepts & Audit Documentation and Audit Evidence**

**a.** Audit Concepts Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor's duty. Ethical principles and concept of auditor's independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach.

**b.** Audit Documentation and Audit Evidence Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.

**Unit 2: Internal Control, Internal Check, and Audit Sampling** Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.

**Unit 3: Vouching and Verification** **Vouching** – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.

**Unit 4: Audit of Companies** **Audit of Limited Companies under the Companies Act, 2013:** Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.

**Unit 5: Special Areas of Audit** Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.

**Suggested Readings:**

1. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.
2. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.



4. Ainapure, V., & Ainapure, M. (2009). Auditing & Assurance. Delhi: PHI Learning.
5. Aruna, J. (2016). Auditing. Delhi: Taxmann Publication.
6. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. Delhi: PHI Learning.

### Course Outcomes

CO1: Explain the types of audit and objectives of audit.

CO2: Summarize audit planning and conduct of audit.

CO3: Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Explain the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor .

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	-	1	2	2	2	1
CO2	2	1	-	-	-	2	2	1	1
CO3	2	-	1	-	1	2	1	2	1
CO4	-	-	-	-	-	2	1	1	1

**MG-204**

**Macroeconomics & its Applications**

**L-T-P: 4-0-0**

**Objective:**

The course aims to acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.

**Unit 1: Nature and Scope of Macro Economics** Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings, and investments.

**Unit 2: National Income National Income:** Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.

**Unit 3: Macro-Economic theory** Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.

**Unit 4: Savings and Investment** Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle. Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment.

**Unit 5: Business Cycle and Value of Money Business cycle:** Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications. Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, fiscal policy, IS-LM functions.

**Suggested Readings:**

Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.

Cohn, S. M. (2015). Reintroducing Macro Economics: A Critical Approach. Abingdon: Routledge. Dwivedi, D. N. (2019). Macro Economics. Chennai: Mc Graw Hill Education. Mankiw, N. G. (2012). Principles of Macroeconomics. Boston: Cengage Learning. Mithani, D. M. (2019). Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd. Muniraju, M., & Podder, K. (2014). Macro Economics for Business Decisions. Mumbai: Himalaya Publishing House Pvt. Ltd. Jhingan, M. L. (2019). Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd. Samuelson, P. A., & Nordhaus, W. D. (2015). Macro Economics. New York: McGraw Hill Education. Relevant study material from ICAI Website: <https://www.icaai.org/>

**Note: Learners are advised to use latest edition of text books.**

### Course Outcomes:

CO1: Explain concept of GDP, budget deficit and source of financing.

CO2: Identify the sources of economic growth in the long-run including government policies to raise living standards..

CO3: Discuss the basic concepts of consumption, saving, investment in a closed and open economy.

CO4: Examine the role of the financial market in the economy.

CO5: Assess the effects of policies and economic issues on the domestic and foreign economy to make decisions.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	1	-	1	-	-	1	1
CO 2	2	1	1	-	2	-	-	1	-
CO 3	2	1	-	-	1	-	-	-	1
C04	2	-	-	-	1	-	-	-	1
C05	1	-	1	-	2	-	1	2	1

**LINGAYA'S VIDYAPEETH  
NACHUALI, JASANA ROAD, FARIDABAD  
BACHELOR OF COMMERCE  
Research Methodology**

**MG-206**

**L-4, T-0,**

**Credits: 04**

**Max Marks: 75**

**Objectives:** The objective of this paper is to understand the various aspects of research, identify the various tools available to a researcher. Research Methodology can help the business manager in decision making.

**Course Contents**

**Unit I**

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

**Unit II**

**Research Process:** An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies, Questionnaire Design.

**Unit III**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurston, Likert and Semantic Differential scaling, Paired Comparison, Reliability and Validity Scale.

**Sampling** –Steps, Types, Sample Size Decision; Secondary data sources.

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests.

**Unit IV**

**Report Preparation:** Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

**Computerized Data Analysis:** An overview, features, and role of Computerized Data Analysis (Advanced Excel / SPSS or any other analytical software) (Introductory aspects only).

**Text Books**

1. Malhotra, Naresh, (2010), Marketing Research, Pearson education.
2. Cooper, Donald R. and Schindler, Pamela S. (2014), Business Research Methods, Tata McGraw Hill.
3. Rresearch Methodology for Facult(2016), Centre for Education Growth and Research Publication.

**Reference Books**

1. Nargundkar, Rajendra, (2011), Marketing Research: Text and Cases, McGraw Hill Education.
  2. Kumar, Ranjit, (2014), Research Methodology: A step by step guide for Beginners. Pearson Education.
  3. Levin, Richard and Rubin, DS, (2013), Statistics for Management, Pearson Education.
  4. Beri, G.C., (2013), Marketing Research, McGraw Hill Education.
  5. Deepak chawla & Neena Soni, (2016), 2<sup>nd</sup> edition, Vikas Publishing House
- MG-208** **Cost Accounting** **L-T-P: 4-0-0**

### **Objective:**

The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

**Unit 1:** Concept and Nature of Cost Accounting Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting. Preparation of Cost Sheet for manufacturing and service sector.

### **Unit 2: Material Cost**

Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Treatment of waste, scrap, spoilage, defective and obsolesce.

**Unit 3: Labour Cost Control-** Employee Cost and Overheads Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).

**Unit 4: Overheads-** Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

**Unit 5: Methods of Costing:** Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry. Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Choice between process and job costing.

Contract Costing, Service Costing Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.

### **Suggested Readings:**



Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.

Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd.

Lal, J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co.

Mowen, M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.

Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

**Note: Latest edition of the books should be used**

### Course Outcomes:

CO1: Understanding various elements of cost and costing techniques of valuation of cost and Constructing a cost sheet and preparation of quotations for submission.

CO2: Outline the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Calculate earnings of Workers under different methods.

CO4: Choose basis for allocation and apportionment factory indirect costs and absorption of overheads. CO5: Application costing techniques for contract work.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	-	-	-	-	1	-	1
CO 2	3	2	-	-	-	-	1	-	1
CO 3	3	2	-	-	-	-	1	-	1
C04	3	2	-	-	-	-	-	-	1
C05	3	2	-	-	-	-	-	-	1

choose to know



**BS-202**

**Business Mathematics**

**L-T-P: 4-0-0**

**Objective:**

The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

**Unit 1: Matrices and Determinants** Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. Leontief Input Output Model (Open Model Only).

**Unit 2: Basic Calculus Mathematical functions** and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

**Unit 3: Basic Mathematics of Finance:** Simple and compound interest. Rates of interest – nominal, effective and continuous – and their interrelationships. Compounding and discounting of a sum using different types of rates.

**Unit 4: Univariate Analysis:** Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.

**Unit 5: Simple Linear Correlation Analysis:** Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple 14 Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

**Suggested Readings:**

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing
- Kapoor, V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.
- Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand Publishing.
- Thukral, J. K. (2017). Business Mathematics. New Delhi: Maximax Publishing House. Note: Latest edition of text books may be used.

**Course Outcomes:**

CO1: Find inverse of a matrix through determinant method.

CO2. Apply the Rules of differentiation

CO3. Find Simple and compound interest. Rates of interest.

CO4. Find Central Tendency and Standard deviation

CO5: Find correlation and regression coefficients

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	2	-	-	-	-	-	-
CO 2	1	1	2	-	-	-	-	-	-
CO 3	-	-	-	-	1	-	1	-	1
C04	1	1	1	-	1	-	1	1	1
C05	1	1	1	-	1	-	1	1	1

**Objective:** The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyze various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

### Unit 1: Introduction

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

### Unit 2: Environmental Concerns

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions.

### Unit 3: Measurement and Reporting

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

#### **Unit 4: Green Business**

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

#### **Unit 5: Emerging Trends**

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

#### **Practical Exercises:**

The learners are required to:

1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyze the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyze the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyze green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product. Analyze its strategy and present a report on your key learning from the same.

#### **Suggested Readings:**

Basu, M., & Xavier, S. (2016). *Fundamentals of Environmental Studies*. Cambridge: Cambridge University Press. Basu, R. N. (2000). *Environment*. University of Calcutta.

CSE India. (ND). *Understanding EIA*. <https://www.cseindia.org/understanding-eia-383>.

Enger, E., & Smith, B. (2010). *Environmental Science: A Study of Interrelationships*, Publisher: McGraw Hill Higher Education.

Kumar, S., & Kumar, B. S. (2016). *Green Business Management*. Hyderabad: Thakur Publishing Pvt. Ltd. Mitra, A. K., & Chakraborty, R. (2016). *Introduction to Environmental Studies*. Kolkata: Book Syndicate Pvt. Ltd.

Winston, A. (2009). *Energize Employees with Green Strategy*. Boston: Harvard Business School Publishing.

### Course Outcome

CO1: To study the nature of environmental studies

CO2: To understand the ecosystem.

CO3: To develop the knowledge about biodiversity

CO4: To analyze the global environment .

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	-	-	-	-	-	-	-	1
CO2	-	2	-	-	1	-	1	2	2
CO3	2	-	1	-	-	-	1	1	1
C04	2	-	-	1	-	2	-	1	1



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**MG-301**

**Banking and Insurance Law**

**L-T-P: 4-0-0**

Objectives:

The course aims to acquaint the student with a basic and elementary knowledge of the business and corporate laws.

### **Course Contents**

#### **Unit I**

**Money and Banking** - An Overview; Nature, Functions and Significance of Money. Demand and Supply of Money-Concepts and Approaches; Money and Prices- Quantity Theory & Money; Inflation and its control.

**Evolution of Banking** - Systems of Banking-Mixed, Branch, Unit, Group, Chain; Brief Structure of banks; RBI- Organisation, Functions, Methods of credit control; Commercial banking; Balance sheet of a Bank; Credit creation

#### **Unit II**

**Structure and Characteristics of Financial & Banking system in India** - Indian Money Market; Indian Capital Market; Indian Monetary Policy & System.

**Sources and Uses of Funds in Banks** - Value Chain Analysis in Banking Industry. Emerging trends in Banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.

#### **Unit III**

**Concept of Risk** - Types of Risk, Risk Appraisal, Transfer and Pooling of Risks, Concept of Insurable Risk.

**Concept of Insurance** - Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector, Types of Insurance Organisations, Insurance Business, Intermediaries in Insurance Business.

#### **Unit IV**

**Formation of Insurance Contract** - Life, Fire, Marine and Motor Insurance Contracts, Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest

**Classification of Insurance:** Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits, Insurance Products

Text Books

1. Sundaram & Varshney, "Banking, Theory Law and Practice" Sultan chand & sons;2004
2. Chaturvedi D.D., Anand Mittal, "Business Economics-II", Brijwasi Book Distributors;2005
3. Varshney & Malhotra, "Principles of Banking",Sultan Chand & Sons, 2005.
4. Gupta P.K, "Insurance and Risk Management"

5. Himalya Publishing House; 2004
6. Mishra M.N., “ Principles and Practices of Insurance”, S. Chand and Co; 2004
7. Panda G.S., “Principles and Practices of Insurance” Kalyani Publications, 2004

### Course Outcomes:

CO1: Explain functions of banking and banker customer relationship.

CO2: Summarize the different sources and uses of funds in Banks.

CO3: Describe principles of operations in Indian Money Market.

CO4: Summarize the importance of internet banking.

CO5: Explain the types of risk and concept of insurance.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	-	-	-	-	1	1
CO 2	2	1	-	1	-	-	-	1	-
CO 3	2	1	-	-	1	-	-	1	1
C04	1	1	-	1	1	-	-	1	-
C05	2	1	-	-	1	-	-	1	-

**MG-303**

**Corporate Governance**

**L-T-P: 4-0-0**

**Objective:**

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

**Unit 1: Introduction Corporate Governance** - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Corporate governance – an overview – issues - micro issues - Board of governance – Corporate social responsibility – Business ethics – corporate social reporting– SEBI committee on corporate governance

**Unit 2:** Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.

Company audit – Auditor's Independence – Audit committees – Audit Committees and corporate governance- Management audit- Tools for value addition-(Economic value addition)- Corporate disclosures Disclosures norms and Investors interest- Corporate governance Report.

**Unit 3:** New companies bill – Companies Act 1997 – classification of companies –Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India – CII report 1998

**Unit 4:** E- governance – trends in E-governance – Business process reengineering -value based management – ethical imperatives in corporate governance –Environmental reporting – Corporate Governance rating – Models of rating.

**Unit 5:** Business Ethics and Corporate Social Responsibility (CSR) Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

**Suggested Readings:**

Singh S, "Corporate Governance", Excell Books.

Gupta, K., & Arora, A. (2015). Fundamentals of Auditing. New Delhi: Tata Mc-Graw Hill Publishing India. Kumar A., Gupta L., & Arora, R. J. (2016). Auditing and Corporate

Governance. Delhi: Taxmann Pvt. Ltd. Mallin, C. A. (2018). Corporate Governance. New Delhi: Oxford University Press.

Gopal samy .N, (2017) “Corporate Governance – The new paradigm”, Wheeler Publishing. Fred Weston.J, Mitchell,M.L., &, Harold Maltherin.J, “Takeover, Restructuring,and Corporate Governance”, Pearson Education.

Rani, G. D., & Mishra, R. K. (2017). Corporate Governance-Theory and Practice. New Delhi: Excel Books. Sharma, J. P. (2016). Corporate Governance, Business Ethics, and CSR. New Delhi: Ane Books Pvt. Ltd. Tricker, B.(2015). Corporate Governance-Principles, Policies, and Practice (Indian Edition). New Delhi: Oxford University Press. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi. [www.icaai.org](http://www.icaai.org)

**Note: Latest edition of readings may be used**

### Course Outcomes:

CO1: Discuss the concept and models of corporate governance.

CO2: Discuss Corporate governance and the role of the Board.

CO3: Explain the Audit Committees for corporate governance.

CO4: Summarize trends in e-governance and Corporate Governance rating.

CO5: Correlate Business Ethics and CSR.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	2	-	1	2	-	-	-	1
CO 2	1	1	-	1	1	-	1	-	1
CO 3	1	-	-	-	-	-	2	1	1
C04	-	1	-	-	-	1	1	1	1
C05	1	1	-	-	1	2	-	1	1

choose to know

**BCM-303A**

**Business Data Analytics**

**L-T-P: 4-0-0**

**Objective:**

The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.

**Unit 1: Introduction**

Data & Data Science; Data analytics and data Conclusion using MS-Excel, Classification of Analytics,

Introduction of Big Data, 5V of Big data, Big data as Solution in current business, Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.

**Unit 2: Analytical Tools**

Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization; Machine learning Algorithms. Describe data using charts and basic statistical measures. Correlation.

**Unit 3: Predictive Analytics**

Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multicollinearity.

**Unit 4: Getting started with R Introduction to R and RStudio**

**Unit 5: Textual Data Analysis** Basics of textual data analysis, significance, application, and challenges. Methods and Techniques of textual analysis: Text Mining, Categorization, Entity Extraction, Sentiment Analysis, Deep Linguistics. Introduction to Textual Analysis using Python.

**Suggested Readings:**

Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.

Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.

McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: Sage Publication.

Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.  
 North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.  
 Paul, T. (2011). R Cook book. New York: O Reilly Media'  
 Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.

**Note: Learners are advised to use the latest edition of text books.**

**Course Outcomes:**

**CO1:** To understand data driven organisation.

**CO2:** To understand the prerequisites of analytical tools.

**CO3:** To understand the linear regression model and multi- collinearity

**CO4:** To understand R and R studio

**CO5:** Help the students in understanding textual data analysis.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	2	2	1	-	-	-	-	1
CO 2	2	1	1	2	-	-	1	-	-
CO 3	2	2	-	2	-	-	1	-	1
C04	1	1	-	1	-	-	-	-	-
C05	2	1	-	2	-	-	-	-	-



**BCM-303B**

**Goods & Services Tax**

**L-T-P: 4-0-0**

### **Objectives:**

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.

### **Unit 1: Basic Concepts**

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

### **Unit 2: Concept of supply and levy of GST**

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

### **Unit 3: Levy of GST**

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

### **Unit 4:**

Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

### **Unit 5: Customs Law Custom Law:**

Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

### **Suggested Readings**

Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.

Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.

The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

**Note: Learners are advised to use latest edition of text books.**

### Course Outcome

CO1: Enable the student to learn the concepts of indirect tax and GST.

CO2: Understand the importance of GST and its contribution in the economy.

CO3: Understand the practical implication of GST.

CO4: Implement tax planning, tax management and payment of tax and its filling process.

CO5: Understand the custom law.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	1	-	-	3	-	-	-	1
CO 2	3	2	-	-	-	-	1	-	-
CO 3	-	1	-	-	1	-	-	-	-
C04	3	1	-	-	-	-	-	-	1
C05	2	1	-	-	-	-	-	-	-

**BCM-303C**

**Banking & Financial Institutions**

**L-T-P: 4-0-0**

### **Objectives**

To acquaint the students with the overall financial structure of India and get acquainted with merchant banks, mutual funds, credit rating services and venture capital financing.

### **Unit I An Overview of Banking & Financial Services**

Overview of Indian Financial System, Evolution of stock exchanges in India, Features of the principal kinds of stock exchanges in India, Listing and delisting, Settlement of stock market transactions.

**Unit II** -Kinds of capital issues, the capital issue process in India, Pricing of capital issues, Intermediaries in the issue process, Role of Merchant banks, Concept of securitization.

Merchant Banking: Origin, Meaning and Evolution of Merchant Banking, Functions of Merchant Bank, Role and Qualities of Merchant Banker, SEBI Guidelines and Code of Conduct for Merchant Banker

Underwriting:- Concept, Nature, Features, Importance, Functions and Evolution of Underwriting Business, SEBI Guidelines with Regard to Underwriting

**Unit III** - Mutual funds: Kinds, advantages, limitations , Entry and exit loads , Regulatory framework in India.

Insurance: concept, types, and evolution in India, The regulatory framework of insurance in India.

Credit Rating Services- Concept, Need, Importance, Objectives and Types of Credit Rating and Methodologies for Credit Rating, SEBI Guidelines for Rating, Advantages & Disadvantages of Credit Rating, Credit Rating Agencies in India

**Unit IV** - Venture Capital Financing - Concept, features and process , Leasing: concept, advantages and limitations., Concept of Hire Purchase, Factoring and forfeiting services.

### **References**

1. Basu P. (ed.) (2005): India's Financial Sector: Recent Reforms, Future Challenges
2. Bhole L. M. &Mahakud J. (2009): Financial Institutions and Markets: Structure, Growth & Innovations, New Delhi, Tata-McGraw Hill, 5e

3. Deva V.(2005): E-Banking, New Delhi, Commonwealth
4. Dewan B. (2011): E-Commerce, New Delhi, S. Chand
5. Indian Institute of Banking and Finance (2008): Principles & Practices of Banking, New Delhi, Macmillan, 2e
6. Joshi V. C. (2004): E-finance – Log in to the Future, New Delhi, Response Khan M. Y.(2004): Indian Financial System, New Delhi: Tata-McGraw Hill, 4e
7. Nagarajan N. (ed.) (2004): Bank Economists' Conference, 2002 – Vol. I & II, Indian Banking: Managing Transformation – Structure, Hyderabad, ICFAI, 1e
8. M Y. Khan, Financial Services, Tata McGraw Hill.
9. Justin P. & Padmalatha S. (2007): Management of Banking & Financial Services, New Delhi, Pearson
10. Rajashekar N. (ed.) (2001): Banking in the New Millennium, Hyderabad, ICFAI Whiting
- D. P.(1994): Mastering Banking, London, Macmillan, 2e.

### Course Outcomes:

CO1: Understand the overall Banking and Indian financial system- financial markets, financial instruments and financial services.

CO2: Understand the functions and objectives of merchant banking.

CO3: Classify the various types of Mutual Funds..

CO4: Identify the role that venture capitalists play in the modern day business environment.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	1	2	1	1	2	1
CO 2	2	-	-	-	1	-	-	-	-
CO 3	2	-	-	1	1	-	-	-	-
C04	2	-	-	-	1	-	1	-	-

choose to know

**BCM-305A**

**Financial Technology & Analytics**

**L-T-P: 4-0-0**

**Objective:**

The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein. The course also aims to impart necessary skills to the learners which enables them to understand and analyze how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

**Unit 1:** Introduction Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

**Unit 2:** FinTech Business Applications Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).

**Unit 3:** Digital Payments, Cryptocurrencies, and Blockchain Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

**Unit 4: FinTech in India FinTech in India:** Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

**Unit 5:** Analytics Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.

**Suggested Readings:**

Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.

Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley.

Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley.

Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster.

Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.

### Course Outcome:

CO1: Conceptualise the evolution of technology in financial markets.

CO2: Understanding the application of lending and personal finance.

CO3: Concept and implications of digital payments.

CO4: Understanding the fintech in India.

CO5: Analytics of Artificial Intelligence and data security.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	-	-	1	-	1
CO 2	2	1	-	-	-	-	1	-	-
CO 3	1	1	-	-	1	-	2	-	-
C04	-	2	-	-	-	-	-	-	1
C05	-	1	-	-	-	-	1	-	1



**BCM-305B**

**Mergers & Acquisitions Management**

**L-T-P: 4-0-0**

## **UNIT 1**

**Mergers:** types of merger, theories of mergers- operating, financial and managerial synergy of mergers, value creation in horizontal, vertical and conglomerate mergers, internal and external change forces contributing to M & A activities- Impact of M & A on stakeholders.

## **UNIT 2**

**M & A:** A strategic perspective- industry life cycle and product life cycle analysis in M&A decision, strategic approaches to M&A-SWOT analysis, BCG matrix, Porter's five forces model

## **UNIT 3**

**Merger Process:** Dynamics of M&A process - identification of targets negotiation, closing the deal. Five-stage model-Due diligence-Types- due diligence strategy and process- due diligence challenges. Process of merger integration, organizational and human aspects, managerial challenges of M & A

## **UNIT 4**

**Methods of financing mergers-**cash offer, share exchange ratio-mergers as a capital budgeting decision Synergies from M&A: Operating and Financial synergy.

**Accounting for amalgamation-**amalgamation in the nature of merger and amalgamation in the nature of purchase- pooling of interest method, purchase method-procedure laid down under Indian companies act of 1956 **Takeovers**, types, takeover strategies, - Takeover defences- financial defensive measures-methods of resistance- anti-takeover amendments-poison pills

## **REFERENCE BOOKS:**

- 1.Value Creation from Mergers And Acquisitions, Sudi Sudarsanam i/e, Pearson Education, 2003.
- 2.Merger Acquisitions & Corporate Restructuring-Chandrashekar Krishna Murthy & Vishwanath. S.R-Sage Publication.
- 3.Mergers, Ramanujam et al, TMH, 2003.
- 4.Handbook of International Mergers & Acquisitions, Gerard Picot, Palgrave Publishers Ltd.
- 5.Mergers, acquisitions and Corporate Restructuring, Nishikant Jha, Himalaya Publishing House, 2011.
- 6.Corporate Restructuring, Bhagaban Das, Debdas Raskhit and Sathya Swaroop Debasish, Himalaya Publishing, 2009.
- 7.Business Legislation for Management, M.C. Kuchhal and Vivek Kuchhal, 4/e, Vikas Publishing House.

**Course Outcomes:**

CO1: Understand M&A with its different classifications, strategies, theories, synergy etc.

CO2: Conduct financial evaluation of M&A and analyze the results

CO3: Evaluate different types of M&A, takeover and anti takeover strategies.

CO4: Familiarize with accounting of Amalgamation.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	-	-	-	1	-	1
CO 2	2	1	-	1	1	-	-	1	-
CO 3	2	1	-	-	-	-	1	-	1
CO4	2	-	-	1	-	-	-	-	1

**BCM-305C**

**Stock Market Operations**

**L-T-P: 4-0-0**

**Objective:**

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

**Unit 1:** Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

**Unit 2:** Primary Market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

**Unit 3:** Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

**Unit 4:** Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

**Unit 5:** Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

**Suggested Readings:**

Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.  
Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.  
Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.  
Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers. SEBI Regulations from SEBI Website

**Note: Learners are advised to use latest edition of text books.**

**Course Outcome:-**

CO1: Have a broad understanding about Indian Securities Markets

CO2: Operations of Indian Stock Market, New Issue Market; Listing of Securities, Cost of investing in securities.

CO3: Compare the Different Types of Financial Securities.

CO4: Understand the regulatory framework of SEBI and regulation 2015.

CO5: Conceptualise the concept and significance of demat trading and SEBI guidelines.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	-	-	1	-	1
CO 2	2	-	-	-	-	1	2	-	1
CO 3	2	-	-	-	-	-	1	-	1
C04	2	-	-	-	-	1	1	-	-
C05	1	-	-	-	-	-	2	-	1



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choose to know

MG-302

Financial Reporting & Analysis

L-T-P: 4-0-0

### Objective:

The course aims to help the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

**Unit 1: Introduction** Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

**Unit 2:** Financial Statements and Reporting Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives; Contents of annual report, mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.

**Unit 3: Analysis of Financial Statements Techniques of financial statement analysis** – Comparative Statement, Common-size Statement and Trend Analysis. Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.

**Unit 4:** Fund Flow and Working Capital Analysis Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.

**Unit 5: Cash Flow Analysis** Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software.



### Suggested Reading

Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications. Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin.

Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India, Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.

Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.

Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.

### Course Outcome:

CO1: Apply the knowledge of accounting principles, concepts and conventions, Accounting Standards in preparation of financial statements and it's reporting

CO2: To examine Financial statements and facilitate decision making.

CO3: Critically analyze financial ratios.

CO4: Apply the concept of working capital and preparation of statements.

CO5: Evaluate the dynamic of cash flow analysis.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	2	1	1	-	-	-	1	1
CO 2	1	1	1	-	-	-	-	-	1
CO 3	-	-	1	-	-	-	1	1	1
C04	1	-	2	-	-	-	1	-	-
C05	1	-	1	-	1	-	1	-	-

choose to know

**MG-304**

**Industrial Relations & Labour Laws**

**L-T-P: 4-0-0**

**Objective:** The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labor enactments.

**Unit 1:** Industrial Relations Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.

**Unit 2:** Trade Unions Act, 1926 Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.

**Unit 3:** Workers' Participation in Management Concept, practices in India, Works Committees, Joint management councils; Participative Management and coownership; Productive Bargaining and Gain Sharing.

**Unit 4:** Discipline and Grievance Redressal Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

#### **Unit 5: Other Labour Enactments**

**a) The Industrial Disputes Act, 1947:** Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure.

**b) The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves.

**c) The Code on Wages, 2019:** Regulation of Minimum Wages, Payment of wages, payment of bonus

#### **Suggested Readings**

Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.

Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.

Padhi, P. K. (2012). Industrial Relations and Labour Law. New Delhi: PHI Learning.

Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bhilai, Chhattisgarh: Bharat Law House.

Srivastava, S. C. (2012). Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.

Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

**Note: Latest edition of the textbooks should be used.**

**Course Outcomes:**

CO1: Describe and understand the knowledge of the field of industrial relations.

CO2: Understand and critically analyze the role of trade unions and the main state specialized agencies in India.

CO3: Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.

CO4: Apply and analyze the legal provisions for human resources in an Industry.

CO5: Identify and evaluate the importance of voluntarism as a dispute resolution mechanism of longstanding importance and effectiveness in the workplace.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	3	2	1	-	-	-	1	1	2
CO 2	2	-	1	1	-	-	1	2	1
CO 3	1	-	-	-	1	-	1	1	1
C04	-	-	2	1	1	-	-	1	-
C05	-	-	3	-	1	-	-	2	1

BCM-304A

Artificial Intelligence for business

L-T-P: 4-0-0

**Objective:** This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

**Unit 1: Introduction Artificial Intelligence:** Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

**Unit 2: AI led strategic interventions Algorithm:** New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

**Unit 3: AI in Banking & Insurance Redefined banking industry** – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based insurance model.

**Unit 4: AI in Retail AI interventions in Retail Outlets.** Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management. AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

**Unit 5:** Exponential Technologies Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real time streaming analytics, Crypto-currency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

### **Suggested Readings**

Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR  
Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature  
Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.

Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall. Review, 18(2), 66-70. Retrieved from <https://www.emerald.com/insight/content/doi/10.1108/SHR-12-2018-0101/full/html>  
Beyer, D, (2017). AI and Machine learning in industry. O Reily

**Note: Latest edition of the textbooks should be used.**

### Course Outcome:

CO1: Demonstrate fundamental understanding of artificial intelligence (AI) and expert systems.

CO2: Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning.

CO3: Demonstrate proficiency in applying AI in Banking & Insurance Redefined banking industry along with methods to models.

CO4: Understand the AI in Retail AI interventions in Retail Outlets.

CO5: Analyse the AI portfolio management, Chatbots and crypto-currency.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	1	-	-	-	1	1	2
CO 2	2	-	1	1	-	-	1	2	1
CO 3	1	-	-	-	1	-	1	1	1
C04	-	-	2	1	1	-	-	1	-
C05	-	-	3	-	1	-	-	2	1



BCM-304B

Investment Management

L-T-P: 4-0-0

**Objective:** The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

**Unit 1: Introduction Investment management-** concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities.

**Unit 2: Risks and Equity Valuation Models Risk-** concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kisor Model.

**Unit 3: Debt Instruments and Valuation Bonds & Debentures-** meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

**Unit 4: Portfolio Management Portfolio Management-** Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho.

**Unit 5: Mutual Fund and Derivatives Mutual Fund-** concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives- concept, types, and purpose.

**Suggested Readings:**

Avadhani, V. A. (2019). Security Analysis & Portfolio Management. Mumbai: Himalaya Publishing House. Bhalla, V. K. (2008). Investment Management, Security Analysis and Portfolio Management. New Delhi: S. Chand Publishing.  
Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.  
Khatri, D. K. (2012). Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd. Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.



Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida: Pearson (India) Education  
Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Learners are advised to use latest edition of textbooks**

### Course Outcome

CO1 - To develop a thorough understanding of the process of investments and financial markets (stock markets in India).

CO2 - To provide conceptual insights into the valuation of equity.

CO3 - To provide the insight about the bond terminology, bond risk management and valuation of bonds.

CO4 - To familiarize the students understand the concept of fundamental and technical analysis.

CO5 - To familiarize with conceptual insight of Efficient Market Hypothesis

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	-	1	-	1	-	-	-	1
CO 2	1	-	-	-	1	-	-	-	-
CO 3	-	1	-	-	-	-	-	-	1
C04	2	1	1	1	-	-	-	-	-
C05	1	1	1	1	-	-	1	2	1

**BCM-304C**

**Income Tax Practices**

**L-T-P: 4-0-0**

**Objectives:**

The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes. Students are expected to have only elementary knowledge of the topics specified in the syllabus.

**Course Contents**

**Unit I**

Introduction to Income Tax Act 1961, Salient Features and Basic Concepts – Previous Year, Assessment Year, Person, Gross Total Income and Agricultural Income, Residential Status and Incidence of Tax, Fully Exempted Incomes

**Unit II**

Heads of Income-Salary (perquisites, allowances and retirement benefits), House Property, Business or Profession, Capital Gains, Other Sources

**Unit III**

Deductions u/s 80C to 80U, Provisions for Clubbing of Income (simple problems), Meaning and Provisions of Set off and Carry Forward of Losses (simple problems)

**Unit IV**

Deduction of Tax at Sources, Payment of Advance Tax, Assessment of Individuals (computation of Total Income and Tax Liability) and Procedure for filing of returns (online filing- ITR).

**Text Books**

1. Lal, B.B., (2012), Income Tax and Central Sales tax Law and Practice, Pearson Education.
2. Singhania, V. K and Singhania, Monica, Students Guide to Income Tax, (2015), Taxman Publications.

**Reference Books**

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, (2014), Bharat Law House.
2. Datey, V.S., Indirect Taxes-Law and Practice, (2015), Taxmann Publications.
3. Government of India, Bare Acts (2014), (Income Tax, Service Tax, Excise and Customs).
4. Vashisht, Nitin and Lal, B.B., (2012), Direct Taxes: Income Tax, Wealth Tax and Tax Planning, Pearson Education.

**Note: Latest edition of text books may be used.**

**Course Outcomes:**

CO1: Define the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Make use of Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Make use of Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Make use of Income Tax Act to assess taxable income from capital gain.

CO5: Explain tax planning related to salaries and property income.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	2	1	-	-	-	2	-	-	-
CO 2	3	2	-	-	2	1	-	-	-
CO 3	2	2	-	-	2	-	1	-	-
C04	3	2	-	-	2	-	2	-	-
C05	2	2	-	-	-	-	1	-	-

**MG-308A**

**Financial Reporting & Analysis**

**L-T-P: 4-0-0**

**Objective:**

The course aims to help the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

**Unit 1:** Introduction Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

**Unit 2:** Financial Statements and Reporting Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives; Contents of annual report, mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.

**Unit 3: Analysis of Financial Statements Techniques of financial statement analysis** – Comparative Statement, Common-size Statement and Trend Analysis. Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.

**Unit 4:** Fund Flow and Working Capital Analysis Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.

**Unit 5:** Cash Flow Analysis Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software.

### Suggested Reading

Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications. Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin.

Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India, Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.

Foster, G. (1986). Financial Statement Analysis. London: Pearson Education. Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Published.

### Course Outcome:

CO1 - Analyse the financial statements.

CO2- Prepare financial statement comprises trial balance, profit and loss account and balance sheet

CO3 - Computation and application of accounting ratios for evaluation of performance

CO4 - Reconcile Fund Flow and Working Capital Analysis

CO5 - Calculate Cash Flows as per AS 3 and Ind AS 7.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	1	-	-	-	-	1	1	1
CO 2	1	1	-	-	1	-	1	1	1
CO 3	1	2	-	-	-	-	-	1	1
C04	-	-	-	-	1	-	-	-	-
C05	1	-	-	-	1	-	-	1	1

choose to know

**MG-306B**

**Business Tax Procedures & Management**

**L-T-P: 4-0-0**

**Objective:**

The course aims to provide an understanding of tax planning and tax management available to different classes of tax payers and provisions governing assessment of firms and association of persons.

**Unit 1:** Basic Aspects of Tax Planning and Tax Management Meaning of tax planning, Concept of tax avoidance, tax evasion and tax management, Tax planning with reference to sitting up off a new business, financial management decision, specific decisions like own or lease and purchase or installment scheme etc., Clubbing of Income, Set-off and carry forward of losses.

**Unit 2:** Assessment of Firms Including LLP and Association of Persons Meaning of partnership firm, scheme of taxation Partnership firms, conditions governing partnership firms' u/s 184 and 40 (b), Computation of income of a firm and assessment of parties of firm.

**Unit 3:** Assessments of Companies, Cooperative Societies, and Trusts Meaning and definition of company cooperative society and Trust, Taxable income and tax liability, Minimum alternative tax under, provision of section 11.

**Unit 4:** Various aspects related to Tax Deduction at Source Returns and Refund of Income Tax Concepts of TDS/TCS, Return of Income, Advance Payment of Income Tax, Methods of payment of taxes, Forms of returns and refund of tax, Types of Assessments, appeals and revisions, Provision governing Interest and penalties, Concept of Transfer pricing.

**Unit 5:** Information Technology and Tax Administration Information Technology and Tax administration; Income Tax authorities; PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

**Suggested Readings:**

Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann P Publication.

Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.



**Note: Learners are advised to use latest edition of text books.  
Learners are advised to use web sources too**

**Course Outcome:**

CO1- To understand the Basic Aspects of Tax Planning and Tax Management

CO2- To familiar with the computation of income Firms Including LLP and Association of Persons

CO3- To know about the aggregation of income and provision of section 11

CO4- To know about Tax deductions

CO5- To be aware about the income tax technology (TAN, TIN)

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	-	-	-	-	-	1	1	1
CO 2	1	1	-	-	-	-	1	1	1
CO 3	1	-	-	-	1	-	-	1	-
C04	-	-	-	-	1	-	-	-	-
C05	2	-	-	-	1	-	-	1	1

**MG-308C**

**Corporate Tax Planning**

**L-T-P: 4-0-0**

**Course Objective:**

The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

**Course Contents:**

**Module-I:** Introduction Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

**Module-II:** Computation of corporate tax Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

**Module-III** Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

**Module-IV:** Tax Planning Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

**Module-V** Foreign collaborations and incidence of taxation on domestic companies ; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc.

**Suggested Readings:**

- E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
- Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
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### Course Outcome:

CO1- Justification of corporate tax planning

CO2- To collect the basic concepts and definitions of Income Tax Act 1961

CO3 - Implications of Tax concessions and incentives

CO4 - To familiarize Tax planning with reference to financial management decisions

CO5 - To understand Foreign collaborations and incidence of taxation on domestic companies

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	1	-	-	-	-	-	1	1	1
CO 2	1	1	-	-	-	-	1	1	1
CO 3	1	-	-	-	1	-	-	1	-
C04	-	-	-	-	1	-	-	-	-
C05	2	-	-	-	1	-	-	1	1