

SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]



SYLLABUS FOR

Bachelor of Commerce (Gen.)

School of Management and Commerce

Studies

(w.e.f. 2021-2022)

Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001

Vision

- Developing Future Leaders to transform the world

Mission

- To provide holistic education with experiential learning
- To develop students who could contribute to the betterment of the society.
- To develop future researchers through or research and training program

OUTCOME BASED EDUCATION

Program outcome (POs)	
PO 1	To develop the required knowledge, skills and attitudes for handling of trade, commerce and Industry
PO 2	Identify, formulate and analyse various aspects of Accounting, Marketing Management and Business Law.
PO 3	Development of students in the field of finance and commerce
PO 4	Analyze and synthesize the interpersonal, communication and IT skills
PO 5	To develop Capability of the students to make decisions professionally with the help of modern tools.
PO 6	To acquaint students with social and environmental responsibilities
PO 7	Develop the skills of students to equip themselves as successful entrepreneurs with special focus on environment sustainability and CSR
PO 8	Issues of the business and develop moral values & professional code of ethics
PO 9	Decision making and problem solving at individual as well as at team level
PO 10	Development of understanding and communicating of accounting and taxation information and acquire skills of maintaining accounts
PO 11	Develop necessary professional knowledge and skills in finance and taxation
PO 12	To involve and analyse in socially relevant business issues to solve complex problems for the future.

Program Specific Outcome (PSOs)	
PSO 1	Acquiring Conceptual Clarity of Various Functions and Ability to analyze Various Functional Issues
PSO2	Prepare Books of accounts and financial statements of business using accounting principles, concepts conventions
PSO3	Implement traditional and modern strategies and practices of costing, banking, statistics, economics, marketing, management, auditing and taxation, IT tools and communication skills

Bachelor of Commerce (B.Com)

Three-Year (Six-semester) Full-Time Programme

The examination for the Degree of Bachelor of Commerce (B.Com.) shall consist of six semesters.

An academic year shall consist of two semesters:

Odd Semester (I, III & V Semesters): July to December Even Semester (II, IV and

VI Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course. The other terms and conditions shall be applicable as per University norms.

SEMESTER PATTERN:

TOTAL WORKING TIME IN 1 SEMESTER	15 WEEKS OR 90 DAYS
TOTAL WORKING TIME IN 1 WEEK	30 HOURS (LECTURE+LAB+PRACTICAL)
IDEAL LECTURE CLASS SIZE (FOR LECTURE)	60 STUDENTS/BATCH
IDEAL LECTURE CLASS SIZE (FOR LAB)	20 STUDENTS/BATCH

STUDENT EVALUATION PATTERN:

TOTAL	1 ST SESSIONAL(1 HOUR)	2 ND SESSIONAL(1 HOUR)	EXTERNAL(2 HOURS)
100 MARKS	15 MARKS	15 MARKS	70 MARKS

Sessional tests may employ one or more assessment tools such as objective tests, assignments, paper presentation, laboratory work, etc suitable to the

PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEM IN B.COM

	CORE COURSE (12)	Ability Enhancement Compulsory Course (AECC) (2)	Skill Enhancement Course (SEC) (2)	Discipline Specific Elective DSE (4)	Generic Elective GE (2)
I	FINANCIAL ACCOUNTING	ENVIRONMENTAL SCIENCE			
	BUSINESS ORGANIZATION &				
	ENGLISH LANGUAGE (MIL-1)				
II	BUSINESS LAW	(ENGLISH/HINDI COMMUNICATION)			
	BUSINESS STATISTICS				
	HINDI LANGUAGE (MIL-2)				
III	COMPANY LAW		COMPUTER APPLICATION IN BUSINESS		
	INCOME TAX LAW & PRACTICE				
	HINDI LANGUAGE (MIL-3)				
IV	BUSINESS COMMUNICATION (MIL-4)		E-COMMERCE		
	CORPORATE ACCOUNTING				
	COST ACCOUNTING				
V			ENTREPRENEURSHIP	CHOOSE ONE OUT OF THREE GROUPS	MICRO ECONOMICS
				CHOOSE ONE OUT OF THREE GROUPS	
VI			SEMIANR & VIVA	CHOOSE ONE OUT OF THREE GROUPS	MACRO ECONOMICS
				CHOOSE ONE OUT OF THREE GROUPS	

COURSE TYPE	CORE	AECC	SEC	DSE	GE	TOTAL
1ST SEMESTER	18	04	NIL	NIL	NIL	22 CREDITS
2ND SEMESTER	18	04	NIL	NIL	NIL	22 CREDITS
3RD SEMESTER	18	NIL	04	NIL	NIL	22 CREDITS
4TH SEMESTER	18	NIL	04	NIL	NIL	22 CREDITS
5TH SEMESTER	NIL	NIL	04	12	06	22 CREDITS
6TH SEMESTER	NIL	NIL	04	12	06	22 CREDITS
TOTAL NO. OF CREDITS	72	8	16	24	12	132 CREDITS

*TOTAL= 132 credit points [8 AECC] + [16 SEC] + [72 Core Course] + [24 DSE] + [12 GE]

*Credit defines the quantum of contents/syllabus prescribed for a course and determines the number of hours of instruction required per week.

Course contents will be of 15 week (90 days/ semester) schedule:

*1 CREDIT/DAY= [1 hour of lecture/instruction] and [laboratory/field-work 3 hours] per week.

*1 CREDIT/COURSE= 15 hours of lectures per semester).

*One Credit hr. (Two Practical Periods per week per batch) for Practical

B.Com(Gen) (Semester I)

S. N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGES-001	Environmental Studies	(AECC)-1	4	0	0	4
2	BGFA-002	Financial Accounting	Core Course C-1	4	1	1	6
3	BGBM-003	Business Organization and Management	Core Course C-2	5	1	0	6
4	BGEL-004	English Language	Language-1	5	1	0	6

B.Com(Gen.) (Semester II)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGEC-005	Language: English/Hindi/Modern L.	(AECC)-2	4	0	0	4
2	BGBL-006	Business Law	Core Course C-3	5	1	0	6
3	BGBS-007	Business Statistics	Core Course C-4	5	1	0	6
4	BGHL-008	Hindi/Modern Indian Language	Language-2	5	1	0	6

B.Com(Gen.) (Semester III)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGCL-009	Company Law	Core Course C-5	5	1	0	6
2	BGIT-010	Income Tax Law and Practice	Core Course C-6	4	1	1	6
3	BGLT-011	Hindi/Modern Indian Language	Language-3	5	1	0	6
4	BGCB-012	Computer Applications in Business	(SEC)- 1(a)	2	0	0	2
		Practical	(SEC)- 1(b)	0	0	2	2

B.Com(Gen.) (Semester IV)

S. N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGBC-013	Business Communication	Language-4	5	1	0	6
2	BGCA-014	Corporate Accounting	Core Course C-7	5	1	0	6
3	BGCT-015	Cost Accounting	Core Course C-8	5	1	0	6
4	BGEM-016	E-Commerce	(SEC)- 2(a)	3	0	0	3
		Practical	(SEC)- 2(b)	0	0	1	1

B.Com(Gen.) (Semester V)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGHR-017 (a) BGMM-017 (b) BGFM-017 (c)	Any one the following GROUP A: Human Resource Management GROUP B: Principles of Marketing GROUP C: financial management	Discipline - Specific Elective (DSE)-1	5	1	0	6
2	BGIR-018 (a) BGCR-018 (b) BGPA-018 (c)	Any one of the following GROUP A: Industrial relations & labour laws GROUP B: Consumer Behavior GROUP C: Computer accounting system (i)Theory (ii)practical	Discipline-Specific Elective (DSE)-2	5	1	0	6
3	BGME-019	Micro Economics	Generic Elective (GE)-1	5	1	0	6
4	BGEP-020	Entrepreneurship	(SEC)-3	4	0	0	4

B.Com (Semester VI)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGIP-021 (a) BGSM-021 (b) BGBI-021 (c)	Any one of the following GROUP A: Industrial psychology GROUP B: Service marketing GROUP C: Banking and Insurance	Discipline – Specific Elective (DSE)-3	5	1	0	6
2	BGOS-022(a) BGRM-022 (b) BGIM-022 (c)	Any one of the following GROUP A: office management and secretarial practice GROUP B: Rural Marketing GROUP C: fundamentals of investment	Discipline – Specific Elective (DSE)-4	5	1	0	6
3	BGIE-023	Indian Economy	(GE)-2	5	1	0	6
4	BGSV-024	Seminar and Comprehensive Viva- Voce	(SEC)-4	0	0	0	4

Course code	:BGES-001			
Course Name	:ENVIRONMENTAL STUDIES			
Semester /Year	: Ist Semester			
	L	T	P	C
	4	0	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

This subject is particularly set up to spread awareness among the students about environment.

Course Contents

Lectures: 6

Unit 1: Introduction to Environmental Sciences and Ecosystems: Multidisciplinary nature of Environmental Sciences, Scope and importance, Concept of sustainability and sustainable development.

Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Lectures: 6

Unit 2: Natural Resources: Renewable and Non-renewable Resources · Land resources and land use change; Land degradation, soil erosion and desertification. · Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. · Water: Use and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources, Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs case studies, Concept of biodiversity.

Lectures: 6

Unit 3: Environmental Pollution · Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution · Nuclear hazards and human health risks · Solid waste management: Control measures of urban and industrial waste.

Lectures: 6

Unit 4: Environmental Policies & Practices · Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture · Environment Laws: Environment Protection Act 1986; Air (Prevention & Control of Pollution) Act 1981; Water (Prevention and control of Pollution) Act 1974; Wildlife Protection Act 1972; Forest Conservation Act 1980. International agreements: Montreal protocol, Kyoto protocol and Convention on Biological Diversity (CBD). · Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Lectures: 6

Unit 5: Human Communities and the Environment · Human population growth: Impacts on

environment, human health and welfare. · Resettlement and rehabilitation of project affected persons; case studies. · Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. · Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. · Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Text Books:

TB1: Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.

TB2 : Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.

TB3 : Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.

Reference Books:

RB1: Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.

RB2 :Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. 2006. Principles of Conservation Biology.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To learn about the different aspects of the environment, its multidisciplinary nature.
CO2	To learn about the various natural resources and the associated problems and to gain the knowledge of how natural resources relate today to the economy and environment.
CO3	To aware about the problem of environmental pollution and about the various methods and processes by which pollution can be controlled
CO4	To analyses various policies and practices for environment protection
CO5	To understand the ethical, cultural and historical context of environmental issues and to understand the link between human and natural system
CO6	To create the public awareness about environmental issues and their solutions

CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	1	1	1		3	1	2	1			1	2	2	3
CO2	2				1	3	1	2				1			3
CO3	1	1	1	1		3	1	2	1			1	2	2	3
CO4					1	3	1	2	1				2		3
CO5	1	1	1	1		3	1	2	1			1		2	3
CO6	1		1	2	1	3	1	2	1			1	2	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	: BGFA -002			
Course Name	:Financial Accounting			
Semester /Year	: Ist Semester			
	L	T	P	C
	4	1	1	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The objective of the course is to give a conceptual knowledge regarding financial accounting and skillfully record financial statements.

Course Contents

Unit 1: (a) Theoretical Framework

3 Lectures

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence m(conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

2 Lectures

From recording of a business transaction to preparation of trial balance including adjustments

(c) Computerised Accounting Systems

26 Practical Lab

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

Unit 2: (a) Business Income

8 Lectures

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts

7 Lectures

Capital and revenue expenditures and receipts: general introduction only. Preparation

of financial statements of non-corporate business entities

15 Lectures

Unit 3: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

- i. Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.
- ii) *Consignment*: Features, Accounting treatment in the books of the consignor and consignee.
- iii. *Joint Venture*: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 4: Accounting for Inland Branches

9 Lectures

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5: Accounting for Dissolution of Partnership Firm

8 Lectures

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

Text Books:

- TB1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, 2013. *Accounting: Text and Cases*. McGraw-Hill Education, 13th Edition.
- TB2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
- TB3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
- TB4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.

ReferenceBooks:

- RB1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
- RB2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
- RB3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To make students familiar with the basic accounting concepts, principles and standards for developing required accounting skills.
CO2	To make students familiar with the steps of accounting process with their practical accounting treatments as per the applicable laws and standards
CO3	To make students familiar with the accounting provisions and treatments of depreciation as per the applicable laws and standards.
CO4	To analyze the accounting provisions and treatments of Inventory valuation as per the applicable laws and standards.
CO5	To evaluate the tools of financial statements analysis and their role in decision making.
CO6	To Examine the financial accounts to create a long-term plan for a business concern's finances

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	1	1	1	1		1	2	1	1	2	1	3	1
CO2	1	3	2		1	1	1		2			1		3	1
CO3	1	3	1	1	1				2	1	1	2	1	3	1
CO4	1	3	3			1	1	1	2			2	1	3	
CO5	1	3	1		1	1			1	2	1			3	1
CO6	2	2	2	2	1		1	1	1	1	1	1	1	1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGBM-003			
Course Name	:Business Organisation and Management			
Semester /Year	: Ist Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The subject aims to provide the basic knowledge of business structure and management activities.

Course Contents

Unit 1: Foundation of Indian Business

Lectures: 13

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E- commerce.

Unit 2: Business Enterprises

Lectures: 13

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation

Lectures: 13

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Lectures: 13

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit 5 : Functional Areas of Management

Lectures: 13

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations

Text Books:

- TB1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
 TB2 . Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
 TB3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
 TB4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.

ReferenceBooks:

- RB1. Basu, C. R., *Business Organization and Management*, McGraw Hill Education
 RB2. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
 RB3. Griffin, *Management Principles and Application*, Cengage Learning

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To Understand the foundations of Indian Business
CO2	To learn & understand the concept of various forms of business organizations
CO3	To apply the concepts of management and its various functions and various forms of business organizations
CO4	To analyses the concept of leadership, motivation and control function of management
CO5	To evaluate various functional areas of management
CO6	To formulate strategies to handle and manage a Business Organisation efficiently.

CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	1	1		1	1	1	1	1		1	1	1	3
CO2	2	3		1	1		1	1		1		1	1		3
CO3	1	3	2	2		1		1	1	1		1	1	1	3
CO4	2	3		1		1	1	1	1	2		1	2		3
CO5	1	3	2			1	1	1	1	1			1	1	3
CO6	1	1	2	3	1	1	1	1				1		1	1

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGEL-004			
Course Name	:English Language			
Semester /Year	: Ist Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The purpose of this subject is to impart grammatical knowledge and its applications

Course Contents

Unit I

(a) Phonetic Symbols (b) Primary and Secondary Stresses (c) Rising and Falling Tones

Unit 2

(a) Parts of Speech (b) Use of Articles (c) Use of Preposition

Unit 3

(a) Time and Tenses (b) Direct and Indirect Narrations (c) Active and Passive Voice

Unit 4

(a) Common mistakes in English (b) Para jumbles (c) word analogies

Unit 5: Vocabulary building:

(a) Antonyms & Synonyms (b) One word substitutions (c) Idioms & Phrases

Text Books:

TB1. Bhatnagar & Bell: *Communication in English*

TB2. M.L. Tickoo: *General English for Language Skills*

TB3. *Structure of Modern English: A text Book of English Phonetics for Indian students-* by Bala Subhramaniam, Macmillan

TB4. Norman Lewis: *Word Power Made Easy*

Reference Books:

RB1. Daniel Jones: *English Pronouncing Dictionary*

RB2. *Remedial English Grammar*, Macmillan, New Delhi

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To acquire knowledge about origination and formation of words will be able to adopt the right pronunciation
CO2	To learn how to utilize the words in the proper structure with a sense of understanding.
CO3	To apply the different action words and Distinguish between verb tenses how to be narrate or present anything appropriately
CO4	To analyse the use of right words for right situation and for vivid purpose
CO5	To understand the control of vocabulary to use for their own expression.
CO6	To develop English language skills for effective communication

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	1	1	3	1	1	1	1	1	1		1	1		3
CO2	2		1	3	1	1				1			1		3
CO3	1	1	1	3	1	1	1	1	1	2		1		1	3
CO4	1	1	1	3	1		1		1	1			1		3
CO5	1	1	1	3	1	1	1	1		1		1			3
CO6		1			1	1	1	1	2	3		1	1	1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGEC-005			
Course Name	: English Communication			
Semester /Year	: Ist Semester			
	L	T	P	C
	4	0	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The objective of this paper is to enhance the reading, writing, listening and speaking ability of students.

Course Contents

Unit 1: Theory of communication, types and modes of communication

Introduction, Definitions and function of communication, Need for effective communication, Process of communication, Barrier to communication, Kinds of communication: intrapersonal, personal, group and mass verbal and non-verbal communication.

Unit 2: Listening and speaking skills

Types of listening, developing effective listening skills, Academic listening (Lectures), Listening to talks and presentation, Monologue, dialogue, group discussion, miscommunication, interview, public speech, Pronunciation, accent, and intonation and rhythm

Unit 3: Reading skills

Skimming, scanning, summary, paraphrasing, comprehension

Unit 4: Writing Skills: Social and Official Correspondence

Enquiries, complaints and replies, Letters to the editor, Social appeals in the form of letter/pamphlets, Standard business letter, Email drafting and etiquettes, preparing agenda and writing minutes for meetings, précis, paragraph, essay writing.

Unit 5: Career skills

Job application, Cover letters, Bio-data, CV and Resume and effective profiling, Mock interviews, Group discussions.

Unit 6: Seminars and play:

Public speaking skills and role playing session

Text Books:

TB1. Prasad, P. *The Functional Aspects of Communication Skills*, Delhi.

TB2. Sen, Leena. *Communication Skills*, Prentice Hall of India, New Delhi.

TB3. McCarthy, Michael. *English Vocabulary in Use*, Cambridge University Press.

Reference Books:

RB1. Rajinder Pal and Prem Lata. *English Grammar and Composition*, Sultan Chand Publication.

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To understand knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively with others.
CO2	To understand the frequently-used vocabulary and academic vocabulary and will be able to achieve
CO3	To Apply grammar, vocabulary, pronunciation, and writing
CO4	To analyze and prepare materials that motivate readers to take action.
CO5	To evaluate the values, interests, strengths and skills. Articulate their transferable, liberal arts, graduate school and work-related skills. Identify and research a wide variety of career fields and opportunities.
CO6	To develop the variety of expressions verbally and non verbally by being exposed to public in different situations.

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1			3								1			3
CO2	2			3								1			3
CO3	2	1		3								1			3
CO4			1	3											3
CO5				3	1							1			3
CO6							3					2		2	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGBL-006			
Course Name	:Business Law			
Semester /Year	: IInd Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The main purpose of this course is to give basic knowledge about the types of business activities along with its relevant laws.

Course Contents

Unit 1: The Indian Contract Act, 1872: General Principles of Contract Lectures: 13

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- (f) Quasi – contracts

Unit 2: The Indian Contract Act, 1872: Specific Contracts Lectures: 13

- (a) Contract of Indemnity and Guarantee
- (b) Contract of Bailment
- (c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

Lectures:13

- 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 a non-owner (d) Performance of contract of sale
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws

Lectures: 13

(A) The Partnership Act, 1932

- a) Nature and Characteristics of Partnership (b) Registration of a Partnership Firms
- c) Types of Partners
- (d) Rights and Duties of Partners
- (e) Implied Authority of a Partner
- (f) Incoming and outgoing Partners
- (g) Mode of Dissolution of Partnership

(B) The Limited Liability Partnership Act, 2008 (An overview)

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

Unit 5: The Negotiable Instruments Act 1881**Lectures: 13**

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

Text Books:TB1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.TB2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.TB3. Ravinder Kumar, *Legal Aspects of Business*, Cengage LearningTB4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.**ReferenceBooks:**RB1. Sushma Arora, *Business Laws*, Taxmann Pulications.RB2. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.RB3. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education**Course outcomes (COs):****Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To make them understand the concept of the very basic law of Business and its applications
CO2	To give them the knowledge of special contracts
CO3	To make them learn about the legal applications in the buyer and a seller agreement
CO4	To analyse and give the knowledge of one of the form of Business
CO5	To evaluate different negotiable instruments used in business and their legal implications
CO6	To develop skills/ability to manage and understand the legal matters of the Business

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	3									1		1		2
CO2	1	3									1		1		2
CO3	2	3									3		1		3
CO4	1	3									1				2
CO5	1	3									1		1		3
CO6	3	2					3							3	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGBS-007			
Course Name	:Business Statistics			
Semester /Year	: IInd Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

To develop understandings of basic concept of statistics and skills to accomplish the solution in an area

Course Contents

UNIT I: Introduction

Lectures: 13

Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

UNIT II: Data Classification and Representation

Lectures: 13

Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

UNIT III: Statistical Average

Lectures: 13

Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

UNIT IV: Correlation and Regression Analysis

Lectures: 13

Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error, Regression analysis.

UNIT V: Index Number

Lectures: 13

Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

Text Books:

TB1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.

TB2. N D Vohra, *Business Statistics*, McGraw Hill Education.

TB3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.

TB4. Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.

Reference Books:

RB1. Beri, G.C., *Business Statistics*, McGraw-Hill.

RB2. J. K. Sharma, *Business Statistics*, Pearson Education.

RB3. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To understand the basics of statistics and uses of data primary and secondary
CO2	To learn about the location of data and graphical representation of data.
CO3	To understand different averages, uses of variations
CO4	Develop and apply specific analytical skills for sound management decision making by using Regression trend analysis and correlation techniques.
CO5	Develop and apply specific analytical skills for sound decision making in the field of accounts by using time series trend analysis and index number.
CO6	To formulate the strategy to use statistical techniques to address a practical business issue

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1		1	1	3	1	1		2		2	3
CO2	1				1			3				2	2		3
CO3	1	1	1	1		1	1	3	1	1				2	3
CO4	1	1		1	2	1		3		1		2	1		3
CO5	1			1	1		1	3	1	1		2		2	3
CO6		1	1		2	1			1			2		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGHL-008			
Course Name	: Hindi/Modern Indian Language			
Semester /Year	: Ist Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

हिंदी का व्यवहारिक व्याकरण शास्त्र

इकाई १: भाषा और व्याकरण

भाषा की परिभाषा और विशेषताएं
व्याकरण और भाषा का अन्तः सम्बन्ध
ध्वनि, वर्ण एवं मात्राएँ

इकाई २: शब्द परिचय

श्रोत के आधार पर शब्दों के भेद- तत्सम, तद्भव, देशज एवं विदेशी
शब्दों की व्याकरणिक कोटियाँ- संज्ञा, सर्वनाम, क्रिया
शब्दगत अशुद्धियाँ तथा उपसर्ग एवं प्रत्यय

इकाई ३: व्याकरण- व्यवहार

लिंग, वचन, कारक, संधि तथा समास
अपठित गद्यांश
मुहावरे एवं लोकोक्तियाँ

इकाई ४: वाक्य परिचय

वाक्य के रंग
वाक्य के भेद
वाक्य अशुद्धियाँ एवं विराम चिन्ह

सन्दर्भ ग्रन्थ

- व्यवहारिक हिंदी संरचना और अभ्यास- बालगोविंद मिश्र
- आधुनिक हिंदी व्याकरण: स्वरूप एवं प्रयोग-भारती खुबालकर
- हिंदी व्याकरण के नवीन क्षितिज- रविंद्र कुमार पाठक
- हिंदी भाषा का उद्गम और विकास -उदय नारायण तिवारी
- हिंदी भाषा: संरचना के विविध आयाम- रविंद्र नाथ श्रीवास्तव
- हिंदी व्याकरण- कामता प्रसाद गुप्त
- हिंदी भाषा की संरचना- भोलानाथ तिवारी

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	भाषा और व्याकरण के अन्तः सम्बन्ध का ज्ञान तथा ध्वनि, वर्ण एवं मात्राओं का ज्ञान प्राप्त होता है।
CO2	स्रोत के आधार पर शब्दों के भेद-तत्सम, तद्भव देशज एवं विदेशी शब्दों का ज्ञान प्राप्त होता है।
CO3	लिंग, वचन, कारक संधि तथा समास का ज्ञान, अपठित गद्यांश, मुहावरे एवं लोकोक्तियाँ का अर्थ तथा प्रयोग का ज्ञान प्राप्त होता है।
CO4	वाक्य के अंग, भेद, वाक्य अशुद्धियाँ एवं विराम चिन्ह इत्यादि के नियम का ज्ञान विद्यार्थियों को प्राप्त होता है।
CO-5:	विद्यार्थियों को संचार कौशल के लिए सक्षम बनाना तथा विद्यार्थियों की भाषा को सुसमृद्ध बनाना
CO6:	विद्यार्थियों को पाठ्यक्रम के माध्यम से हिंदी भाषा के उचित प्रयोग व नवीन रचना के लिए प्रेरित करना।

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	1	1	1		1	1	3	1			2		2	3
CO2	1							3				2	2		3
CO3	1	1	1	1		1	1	3	1					2	3
CO4	1	1		1		1		3				2	1		3
CO5	1			1			1	3	1			2		2	3
CO6		1	1			1			1			2		1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGCL-009			
Course Name	: Company Law			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are.

The objective of this course is to provide knowledge regarding the provision of Companies Act 2013.

Course Contents

UNIT 1: Introduction

Lectures: 15

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2: Documents

Lectures: 15

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus and its kinds, Misstatement in prospectus, liabilities in case of misstatement of prospectus, GDR; Book building; Issue, share certificate, share warrant, allotment and forfeiture of share, Transfer and Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT 3: Management

Lectures: 15

- a) Directors: Meaning, Legal position of Directors, Classification of directors, Appointment of Directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); powers and duties; removal of directors; remuneration of Directors, Key managerial personnel, managing director, manager; Committees of Board of Directors
- b) Meetings of shareholders and board; Types of meeting, prerequisite of valid meeting, Notice of meeting, convening and conduct of meetings, minutes of meeting and drafting, postal ballot, meeting through video conferencing, e-voting;

UNIT 4: Dividends, Accounts, Audit

Lectures: 10

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT 5: Winding Up

Lectures: 10

Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Text Books:

TB1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.

TB2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.

TB3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi

TB4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.

Reference Books:

RB1. Avtar Singh, *Introduction to Company Law*, Eastern Book Company

RB2. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To Learn the fundamentals of the Companies Act of 2013's provisions on the different types of companies, memorandums of association, articles of association, and company administration.
CO2	To understand the basic legal documents and their usage essential for operations and management of company
CO3	To Learn about the legal requirements for keeping accounting records and the Auditor's and Auditors Report
CO4	To analyse the students with framework of dividend distribution and role of auditors in a company
CO5	Learn about the idea of company winding up, the different types of company winding up, and the laws governing insider trading and whistleblowing.
CO6	To develop ability to manage and understand the legal matters of a company and to prepare auditing report

CO-PO Mapping

Course	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3
CO1	1								2			1	1		3
CO2	1											1			3
CO3	2														3
CO4	1	3							1			1	2		3
CO5	1	3						1					2		3
CO6				3			3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGIT-010			
Course Name	: Income Tax Law and Practice			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	4	1	1	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

To equip students with application of principles and provisions of Income Tax Act 1961 and related rules.

Course Contents

Unit 1: Introduction

Lectures: 10

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) **Residential status;** Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Lectures: 18

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Lectures: 10

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

Lectures: 14

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income (practical)

Practical:26

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Text Books:

TB1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

TB2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Reference Books:

RB1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.

RB2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

RB3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	Define the Indian Taxation system, basic concepts, rules of determination of residential status, exempted income and non-taxable income.
CO2	Understand the rules of computing taxable income from the heads salary and house property
CO3	Apply the rules of computing taxable income from the heads business/profession, capital gain and other sources
CO4	To analyse rules of computing total taxable income and tax liability of an assessee with the various benefits/deductions allowed as per the Income tax act.
CO5	To know the process of filing online and offline income tax returns.
CO6	To develop the ability to understand income tax laws and skills to prepare tax returns, filling of returns, reports etc.

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1				1				3			1			3
CO2	1								3			2			3
CO3	2				1				3			3			3
CO4	1								3			1			3
CO5	1								3			1			3
CO6				3		2						1			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGLT-011			
Course Name	: Hindi Language			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Contents

आधुनिक भारतीय भाषा हिंदी गद्य एवं पद्य का उद्भव और विकास

इकाई 1- हिंदी गद्य साहित्य का उद्भव और विकास

हिंदी गद्य की विविध विधाओं का परिचय

इकाई 2- प्रेमचंद (मंत्र), बालमुकुंद गुप्त - श्रीमान का स्वागत, भारतेन्दु- अंधेर नगरी

इकाई 3- हिंदी भाषा और साहित्य

आधुनिक भारतीय भाषाओं का सामान्य परिचय

हिंदी साहित्य का आदिकाल एवं मध्यकाल

हिंदी साहित्य का आधुनिक काल

इकाई 4- भक्तिकालीन एवं रीतिकालीन हिंदी कविता

कबीर: कबीर ग्रंथावली (सम्पादक) श्याम सुंदर दास

गुरुदेव का अंग-२,४,८, पद संख्या- 15,16,19,40,

मतिराम, ग्रंथावली, कृष्णबिहारी मिश्र (सम्पादक) पद संख्या ५,९.

इकाई 5- आधुनिक हिंदी काव्य

श्रीधर पाठक: सांध्य-अरन, देहरादून ऊष्मा

सन्दर्भ ग्रन्थ

1. आधुनिक हिंदी गद्य साहित्य- डॉ. हरदयाल
2. प्रेमचंद और उनका युग- रामविलास शर्मा
3. हिंदी का गद्य साहित्य- रामचंद्र तिवारी
4. आधुनिक हिंदी गद्य साहित्य- डॉ. हरदयाल

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	हिन्दी गद्य साहित्य का उद्भव और विकास के बारे में विद्यार्थियों को ज्ञान एवं हिन्दी गद्य की विविध विधाओं का परिचय प्राप्त होता है।
CO2	प्रेमचंद जी की मंत्र कहानी से विद्यार्थियों के नैतिक मूल्यों का विकास होता है, जैसे सेवाभाव, ईमानदारी इत्यादि।
CO3	हिन्दी साहित्य का आदिकाल एवं मध्य काल की समयावधि तथा उस काल के लेखक तथा कवियों का ज्ञान प्राप्त होता है।
CO4	भक्तिकालीन कवि कबीरदास जी, रीतिकालीन कवि मतिरामजी के जीवन मूल्यों का ज्ञान प्राप्त होता है।
CO5	श्रीधर पाठक जी की सांध्य अरन कविता से प्रकृति सौंदर्य का अद्भुत आँखों देखा वर्णन विद्यार्थियों को प्राप्त होता है।
CO6	विद्यार्थियों को पाठ्यक्रम के माध्यम से जीवन के नैतिक मूल्यों को समझने में व जीवन में उतारने में मदद मिलती है सांस्कृतिक मूल्यों का भी विकास होता है

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1			3							1				3
CO2				3							2				3
CO3				3							1				3
CO4	1			3							1				3
CO5				3							1				3
CO6		2					3					2			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGCB-012			
Course Name	: Computer application in Business			
Semester /Year	: IIIrd Semester			
	L	T	P	C
	2	0	4	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

To provide and develop computer skills and knowledge for commerce students and to tell the usefulness of IT tools

Course Contents

Unit 1: Introduction:

Lectures 4

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems.

Unit 2: Word Processing

Lectures: 3, Practical: 6

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.

Creating Business Documents using the above facilities

Unit 3: Preparing Presentations

Lectures: 3, Practical: 6

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 4: Spreadsheet and its Business Applications

Lectures: 10, Practical: 10

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 5: RDBMS Concepts & Access

Lectures: 6, Practical: 4

RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization

Text Books:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Note:

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

ReferenceBooks:**Course outcomes (COs):**

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To Explain the basic concepts of computer system
CO2	To understand the basics of Ms word (Editing text, find and Replace, Autocorrect, Header and Footer, Table creation , Mail Merge).
CO3	Acquire Practical knowledge of Ms Power Point(slides, Animation and Table etc)
CO4	To understand the basics of Ms Excel (Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula etc).
CO5	To determining the best information technology systems and applications to use in order to solve common business problems.
CO6	To create a business model that makes good use of technology

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1			3								1			3
CO2	1			3								1			3
CO3	2			3	1										3
CO4	1			3	1										3
CO5	1			3											3
CO6			2						3			1			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGBC-013			
Course Name	: Business Communication			
Semester /Year	: IVth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The objective of this subject is to improve the communication skills of the students and also to improve the reading, writing skills too.

Course Contents

Unit 1: Nature of Communication Lectures: 13

Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication

Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence

Lectures: 13

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing

Lectures: 13

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary

Lectures: 13

Words often confused, Words often misspelt, common errors in English.

Unit 5: Technology and Business Communication

Lectures: 13

Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.

Text Books:

TB1. Bovee, and Thill, *Business Communication Today*, Pearson Education

TB2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making*

Connections in Digital World, 11th ed., McGraw Hill Education.

Reference Books:

RB1. Shirley Taylor, *Communication for Business*, Pearson Education

RB2. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
Leena Sen, *Communication Skills*, PHI Learning

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	Develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively.
CO2	To prepare materials that motivates readers to take action. Structure documents and transmit clear messages. Write in a concise style that makes desired impact
CO3	Learn the types and the purpose of different sections of a report, also how to appropriate style it for an academic or scientific evaluation
CO4	To analyse the words and how to use them diligently and appropriately making them sound fluent
CO5	To explain the role of information technology for enabling business communication and documentation
CO6	To concisely and clearly write effective business correspondence.

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	1		3	1	1		1		1		2	1	1	3
CO2	1		1	3			1		1	1		1			3
CO3	2	1	1	3	1	1		1		1		3	2	1	3
CO4	1	1		3	1	1	1		1	1		3		1	3
CO5	1		1	3				1		1		1	2	1	3
CO6	1	1			1	1	1	1	1					1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGCA-014			
Course Name	: Corporate Accounting			
Semester /Year	: IVth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this courseare

To enable the students to acquire the basic knowledge of corporate accounting and to learn techniques of financial statements.

Course Contents

Unit 1. Accounting for Share Capital & Debentures

Lectures: 15

Valuation of Goodwill and Valuation of Shares, Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares, Issue and Redemption of Debentures

Unit2. Final Accounts Lectures: 10

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profit

Unit 3.Amalgamation of Companies

Lectures: 10

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 4. Accounts of Holding Companies/Parent Companies Lectures: 10

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 5.Accounts of Banking Companies Lectures: 20

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA), Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

Text Books:

TB1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

TB2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

TB3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi

ReferenceBooks:

RB1. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.

RB2. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	Develop the basic understanding of issue of shares and debentures by a public company and the accounting procedures required.
CO2	Learning how the final accounts of a corporate entity are maintained.
CO3	Apply the legal and accounting framework for amalgamation of companies and the changes brought due to that in the capital structure of the company.
CO4	Analyse the concept of holding and subsidiary companies and the relevant accounting provisions for the same
CO5	Evaluate the differences between banking and non-banking companies and learning the accounting standards to be followed by a banking company.
CO6	To create the financial statements of company within the frame work of Ind AS.

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	3							2			1		3	
CO2	1	3							2			1		3	
CO3	1	3							2					3	
CO4	1	3							2			1		3	
CO5	1	3							2					3	
CO6			3				2					1			

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGCT-015			
Course Name	: Cost Accounting			
Semester /Year	: IVth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

To acquaint the students with basic concept used in cost accounting, various method involved in cost ascertaining book keeping system

Course Contents

Unit 1: Introduction

Lectures: 15

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Unit 2: Elements of Cost: Material and Labour

Lectures: 15

a) *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

b) *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3: Elements of Cost: Overheads

Lectures: 15

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

Lectures: 10

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5: Marginal Costing-

Lectures 10

Marginal Costing- Profit – Volume Ratio, Break – Even Point, Margin of Safety,

Application of Break-even Analysis. Cost Audit – Meaning, Importance and Techniques of Cost Audit, Cost Audit Programme.

Text Books:

TB1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.

TB2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning

TB3. Rajiv Goel, *Cost Accounting*. International Book House

ReferenceBooks:

RB1. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.

RB2. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers

RB3. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.

RB4. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

RB5. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To understand the cost concepts, cost behaviours, and cost accounting techniques that are applied to manufacturing and service businesses
CO2	To understand how to improve the operations of organizations through the application of different elements of cost.
CO3	Apply different elements of cost: Overheads.
CO4	To analyse different methods of costing, under Job and Contract costing.
CO5	To apply the concepts of Marginal Costing.
CO6	To develop decision making skills to manage and control cost

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	3							2	1				2	3
CO2		3							2					2	3
CO3		3							2	1				2	3
CO4		3							2					2	3
CO5		3							2	1				2	3
CO6	2						3						2		

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGEM-016			
Course Name	: E-Commerce			
Semester /Year	: IVth Semester			
	L	T	P	C
	3	0	1	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The main object of this course is to make students familiar with mechanism for conducting business transactions through electronic means

UNIT I

Lectures:8

Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management.

UNIT 2

Lectures:8

Planning Online-Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise

UNIT 3

Lectures:8

Technology for Online-Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications

Unit 4

Lectures:8, Practical 4

Mechanism of making payment through internet: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

UNIT 5

Lecture:8, Practical 4

Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector **security and Legal Aspects of E-Commerce:** Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions

Text Books:

- TB1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
 TB2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
 TB3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
 TB4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

Reference Books:

- RB1. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
 RB2. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
 RB3. Sushila Madan, *E-Commerce*, Taxmann

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To understand the concepts of E-Commerce, SCM and CRM .
CO2	To learn about online business designing, developing and deploying the system.
CO3	To understand the concepts of IT Infrastructure, Middleware.
CO4	To analyse the concepts of EPS, Debit and credit card.
CO5	To evaluate Threats E-Commerce, Security of Clients and Service-Provider; Cyber Law.
CO6	To develop the skills to use retailing in E-commerce by using the effectiveness of market research

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1		2	3									1		3
CO2	1		1	3	2								1		3
CO3	1		2	3	2								1		3
CO4	1		1	3	1								2		3
CO5	1		1	3	1								1		3
CO6								3		1		2	2		

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGHR-017(a)			
Course Name	: Human Resource Management			
Semester /Year	: Vth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this courseare

The basic object of this course is to acquaint the students regarding the management of human resource theoretically.

Course Contents

Unit 1: Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

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 and induction

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit 5: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Text Books:

TB1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.

TB2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.

TB3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning

TB4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.

Reference Books:

RB1. Wreather and Davis. *Human Resource Management*. Pearson Education.

RB2. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.

RB3. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi

RB4. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

RB5. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	Define the overview of the subject and its evolution
CO2	To understand the function of HR
CO3	Learn about the importance of Training and development in HR
CO4	To analyse how performance appraisal process takes place in an organisation
CO5	To evaluate the welfare measures performed by the organisation for the employees
CO6	To develop skills to manage human resource of a business

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	3					1			1			1		3
CO2	2	3											1		3
CO3	2	3					1			1			1		3
CO4	2	3											2		3
CO5	1	3					1			1			1		3
CO6		2					3				1				

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGMM-017(b)			
Course Name	: Principles of Marketing			
Semester /Year	: Vth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

Marketing is the business function that deals with customers' needs and wants. It focuses on product, price, place and promotion when dealing with the customer market. Students will be familiarized with the marketing strategies.

Course Contents

UNIT 1

L+T = 10

Introduction: Marketing and selling; Core marketing concepts and its functions; **Recent changes in marketing management.**

UNIT II

Marketing mix, STP approach ,Consumer Behaviour and its types.

L+T = 12

Product: Concept of product mix; Product line, Product Depth and width ,Product life-cycle; New Product Development Process.

UNIT III

L+T=12

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics;

Promotion mix and factors affecting promotion mix decisions

UNIT IV

L+T=14

Distribution: Channels of Distribution-meaning and importance; Types of distribution channels; wholesaling and retailing; Factors affecting choice of distribution channel; Physical distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario

UNIT V

Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

Text Books:

TB1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.

TB2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education

TB3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.

ReferenceBooks:

RB1. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

RB2. Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.

RB3 Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.

RB4. Neeru Kapoor, *Principles of Marketing*, PHI Learning

RB5. Rajendra Maheshwari, *Principles of Marketing*, International Book House

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To understand the concept of marketing
CO2	To understand the concept of marketing mix and product mix
CO3	To examine the concept of product and its classification
CO4	To analyse pricing strategies and distribution channels.
CO5	To evaluate promotion and recent developments in marketing
CO6	To develop problem solving capabilities and create ethical ,value based system.

CO-PO Mapping

Course	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	3					1				1		3
CO2	2	3								1	1		3
CO3	2	3					1				1		3
CO4	2	3								1	2		3
CO5	1	3					1			1	1		3
CO6	1						3		3			2	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGFM-017(c)			
Course Name	: Fundamentals of Financial Management			
Semester /Year	: Vth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The objective of this subject is to familiarize the students with the principles and practices of financial management.

Course Contents

Unit 1: Introduction

Lectures: 10

Nature, scope, and objectives of financial management- profit maximization Vs. wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager

Unit 2: Investment Decision

Lectures: 15

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate

Unit 3: Financing Decision

Lectures: 15

Cost of Capital and Financing Decision: Sources of long -term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit 4: Dividend Decision

Lectures: 10

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decision

Lectures: 15

Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short term finance, working capital estimation, cash management, an overview of receivables management and inventory management. Use of expert system in working capital decisions

Text Books:

TB1. James C. Van Horne and Warkowich, *Fundamentals of Financial Management*, Pearson Education

TB2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education

TB3. Joy, O.M. *Introduction to Financial Management*. Mc Graw Hill Education.

TB4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning

Reference Books:

RB1. Khan and Jain. *Basic Financial Management*, McGraw Hill Education

RB2. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education

RB3. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

RB4. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To understand the fundamentals of financial management for businesses, in particular the time value of money and the risk-return framework
CO2	To understand various techniques of Capital Budgeting
CO3	To understand various methods of calculating cost of capital and analyse various theories of capital structure
CO4	To analyse various theories of Dividend policy
CO5	To understand the concept of working capital management
CO6	To Create the best capital structure for a hypothetical business

CO-PO Mapping

Course	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2		3				1					1	1		3
CO2	2		3				1	2					1		3
CO3	2		3				1	2				1	1		3
CO4	2		3				1	2					2		3
CO5	1		3				1	2				1	1		3
CO6			3					3		2					

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGIR-018(a)			
Course Name	: Industrial Relations and Labour Laws			
Semester /Year	: Vth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The objective of this subject is to familiarize the students with industrial relations and labour laws.

Course Contents

UNIT 1

Lectures: 10

Introduction

Overview of Industrial Relations: Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Role of State; Trade Unions; Employers' Organization; ILO in IR; ILO its Role, Functioning and Contributions, Industrial Relations machinery in India

UNIT 2

Trade Unionism:

Lectures: 15

Trade Union: origin and growth, unions after independence, unions in the era of Liberalization ; Concept, objectives, functions and role of Trade Unions in collective bargaining; Problems of Trade Unions

UNIT 3

Labour problems:

Lectures: 15

Discipline and misconduct; Grievance handling procedure; Labour turnover; Absenteeism; Workers' participation in management; Industrial accidents and Industrial Unrest, Strikes and Lock-Out, Settlement of Industrial Dispute, Consultative Bodies (Bipartite, Tripartite) and IR Strategies, Worker Development and Worker participation in management (WPM), Conciliation, Arbitration , Adjudication , Collective Bargaining.

UNIT 4

Lectures: 15

Labour legislations:

Historical perspective; Impact of ILO; Indian constitution Abolition of Bonded and Child Labor, Important provisions of: Payment of Wages Act, Workmen's Compensation Act, Employees' State Insurance Act, Payment of Gratuity Act, Employees Provident Fund Act, Important Provisions of Industrial Dispute Act and Factories Act.

Text Books:

TB1. Monappa A- Industrial Relations (Tata McGraw-Hill, 2002)

TB2. C.S.Venkata Ratnam- Industrial Relations (Oxford Pub.,2008)

ReferenceBooks:

RB1. Srivastava S C- Industrial Relations and Labour Laws (Vikas, 4th edition) 2000.

RB2. Mamoria CB, Mamoria, Gankar- Dynamics of Industrial Relations (Himalayan Publication, 2003)

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	DetailedStatementoftheCO
CO1	To understand the fundamental concepts and nature of Industrial Relations.
CO2	To understand the role that the Trade Unions play in the growth and development of Industrial Relations.
CO3	To understand industrial disputes and ways to resolve them
CO4	To evaluate the various acts and the provisions that are developed for the betterment of the labor conditions and the industrial relations.
CO5	To describing the various welfare policies and the relevant legislation that supports them
CO6	To create the company's effective labour relations policy

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	3					2				1				3
CO2	2	3					1								3
CO3	1	3					2				1				3
CO4	2	3					1								3
CO5	1	3					1				1				3
CO6			3				3				2			1	

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGCR-018(b)			
Course Name	: Consumer Behaviour			
Semester /Year	: Vth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The object of this subject is to enable students to analyze the consumers' wants and needs.

Course Contents

Lectures: 15

Unit 1: Introduction: Concept and Need for Study of Consumer Behavior, **Types of Consumer behaviour**, Factors **influencing** Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process,

Unit 2: Models of consumer behavior; Business buying behavior **Lectures: 10**

Lectures: 15

Unit 3: Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; **Maslow hierarchy theory; Buying Motives;** Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.

Lectures: 15

Unit 4: Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.

Lectures: 10

Unit 5: Consumer in Socio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour;

Text Books:

- TB1. Schiffman L.G. & Kanuk, L.L.: Consumer Behaviour, PHI, New Delhi.
 TB2. Stuart Henderson, Britt :Consumer Behaviour in Theory and in Action.

ReferenceBooks:

- RB1. Benett Peter D. & Kassarjan, Harold H.: Consumer Behaviour, PHI, New Delhi.
 RB2. Engel, James, Kollat, DT & Miniard, PW: Consumer Behaviour, Silligrade Dryden Press,

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To understand consumer behaviour in an informed and systematic way
CO2	To understand the various models of consumer behaviour .
CO3	To enable students in designing and evaluating the consumer motivation and personality.
CO4	To give the students a perspective to understand the application of Consumer Perception, Learning and Attitude.
CO5	To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making
CO6	To Create the positioning strategy based on the traits and actions of the consumer.

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	3					1					1			3
CO2	2	3					1								3
CO3	2	3					1					1			3
CO4	2	3					1								3
CO5	2	3				3						1			3
CO6			3				3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code :BGPA-018(c)				
Course Name : Computer accounting system				
Semester /Year : Vth Semester				
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The objective of this subject is to provide knowledge to the students about how to apply accounting computers

Course Contents

Unit-1: Computerized Accounting: Using Generic Software Lectures: 12, Practical Lab: 12

Taxation: TDS, Goods and Service Tax, Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-2: Designing Computerised Accounting System Lectures: 24, Practical Lab: 24

Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

Unit-3: Designing Accounting Support System Lectures: 16, Practical Lab: 16

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Text Books:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Note

- 1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.**
- 2. Teaching arrangements need to be made in the computer Lab**
- 3. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.**

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	Understand the Computerized Accounting System
CO2	Learn software usage for Taxation and Auditing
CO3	Develop skills to use DBMS Package and SQL to prepare ledgers, trial balance, Form and Report
CO4	To analyse the Design supplier and customers system using Form, Query, Module and Report
CO5	To evaluate designing payroll system
CO6	To design supplier and customer system for accounting using various forms, module and reports

CO-PO Mapping

Course	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO11	PSO 1	PSO 2	PSO 3
CO1	1	1		3									1		3
CO2	1			3	2				2				1		3
CO3	2	2		3	1				2					2	3
CO4	1	1		3	1								1		3
CO5	1	1		3											3
CO6			3			3									2

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGME-019			
Course Name	: Micro Economics			
Semester /Year	: Vth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The object of this subject is to convey the students with impact of the micro economics principle in the present scenario

Course Contents

Unit1: Introduction

Lectures: 15

a) *Demand and Supply*: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.

- b) Elasticity of demand and supply.
c). Application of demand and supply

Unit 2: Consumer Theory:

Lectures: 15

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

Lectures: 10

- a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
b) Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit 4: Market Structure

Lectures: 15

- a) *Perfect Competition*: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
b) *Monopoly*: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
c) *Imperfect Competition*: Difference between perfect competitions, monopoly and imperfect competition;
i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing

Lectures: 10

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

Text Books:

- TB1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
 TB2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
 TB3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
 TB4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
 TB5. Case and Fair, *Principles of Micro Economics*, Pearson Education

ReferenceBooks:

- RB1. Koutsiyannis, *Modern Micro Economic Theory*.
 RB2. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
 RB3. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
 RB4. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
 RB5. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	Understand the demand -Supply paradigm and its applications
CO2	Understand the customer utility theory and its associated workings in practical life
CO3	Explain the production theory of firm
CO4	Analyse different types of consumer market types and their applicability
CO5	Understand income distribution and factor pricing
CO6	Understand the broader social consequences of economic decisions making

CO-PO Mapping

Cour se	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3											2			3
CO2	3											1			3
CO3	3											1			3
CO4	3											1	2		3
CO5	3											1			3
CO6						3					1				

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGEP-020			
Course Name	: Entrepreneurship			
Semester /Year	: VIth Semester			
	L	T	P	C
	4	0	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The purpose of this subject is to orient the learner towards entrepreneurship as a career option and creative thinking and behavior.

Course Contents

Unit 1: Introduction

Lectures: 15

Meaning, elements, characteristics and traits of entrepreneur, importance of entrepreneurship in economic development; Theories of entrepreneurship, Dimensions of entrepreneurship: Intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Family Business

Lectures: 10

Concept of business groups 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 business and its resolution

Unit 3: Micro, small and medium enterprises

Lectures: 15

Introduction: Role and significance of SME, Growth and performance of MSME, Govt. schemes and Incentives for promotion of micro, small and medium enterprises, Importance of MSME in India, Problem faced by MSME. The concept, role and functions of business incubators, angel investors, self-help group, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.

Lectures: 15

Significance of writing the business plan/ project proposal; 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, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilising Resources

Lectures: 10

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

Text Books:

- TB1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
 TB2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
 TB3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
 TB4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.

ReferenceBooks:

- RB1. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
 RB2. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
 RB3. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
 RB4. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
 RB5. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To understand the traits of entrepreneurship and have the ability to discern entrepreneurial traits and various dimensions of entrepreneur.
CO2	To understand the concept of MSME and Familiarize with the working of the family business and dispute resolution in a family business
CO3	Develop the skills among students to raise the fund for the business from different sources for a startup venture
CO4	To analyse the process to select and screen a business idea and writing of a business plan for establishing and managing new business
CO5	To evaluate the knowledge about the preliminary contracts of the business with various parties and managing of contract in business
CO6	To create a business plan for an imaginary company

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1						3				2		1		3
CO2	1						3				1			1	3
CO3	2						3				1				3
CO4	2						3				1		1	2	3
CO5	2						3				1				3
CO6			3												

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGIP-021(a)			
Course Name	: Industrial Psychology			
Semester /Year	: VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

Objective of this subject is to familiarize the students with human behavior and to suggest various ways to improve the efficiency of workers in industries.

Course Contents

Unit 1 Industrial Psychology

Lectures: 15

Introduction, Nature, Scope and Problems of Industrial Psychology, Development and Importance of Industrial and Organisational Psychology, Industrialisation in India. Individual Difference and their Evaluation. Role of Heredity and Environment. Psychological Testing: Utility, Reliability and Validity.

Unit 2 Individual at Workplace

Lectures: 15

The role of the Psychologist in Industry, Occupational Psychology: Study of Behaviour in work situation and application of Psychological principles to problems of selection, Placement, Counseling and Training. Design of work environments: Human engineering and physical environment techniques of job analysis, Social Environment-Group Dynamic in Industry. Personal Psychology: selection, Training, Placement, Promotion, Counseling, Job Motivations, Job Satisfaction.

Unit 3 Industrial Behaviour

Lectures: 10

Introduction and Implications of Motivation, Perception, Learning, Leadership, Personality and Attitude in Organisations. Consumer Behaviour; Study of Consumer Preference, Effect of Advertising. Leadership, Industrial Morale. The Nature and Scope of Engineering Psychology, its Application to Industry.

Unit 4 Industrial Efficiency

Lectures: 15

Efficiency at Work: the concept of efficiency, The Work Curve, its Characteristics. Work Methods; Hours of Work, Nature of Work, Fatigue and Boredom, Rest Pauses, Stress Management and Well-Being at Work., Personal Factors; Age Abilities, Interest, job Satisfaction. Working Environment: Noise, Illumination, Atmospheric Conditions. Job Analysis, Performance Management, Training and Development. Accident and Safety: The Human and Economic Costs of Accidents, Accident Record and Statistics, The Causes of Accidents Situational and Individual Factors related to Accident Reduction.

Unit 5 Contemporary Issues

Lectures: 10

Grievances and Grievance handling Procedure. Industrial Disputes: Courses, Strikes and Lockouts, Industrial Relations Machinery Bi-Partite and Tri-Partite Agreement, Labour Courts and Industrial Tribunals, Code of Discipline, Standing Order. Union/Management Relations.

Text Books:

TB1. Tiffin, J and McCormic E.J.: *Industrial Psychology*, (Prentice Hall), 6th Edn., 1975

TB2. McCormic E.J.: *Human Factors Engineering and Design* (McGraw Hill), 4th Edn., 1976

TB3. Mair, N.R.F.: *Principles of Human Relations*

TB4 .Gilmer: *Industrial Psychology*

ReferenceBooks:

RB1. Ghiselli and Brown: *Personnel and Industrial Psychology*

RB2. Myer: *Industrial Psychology*

RB3. Dunnet, M.D.: *Handbook of Industrial and Organisational Psychology*

RB4. Blum and Taylor: *Industrial Psychology*

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To Understand the basics and origin of psychology.
CO2	To Understand the role of occupational psychology in various aspects of industry.
CO3	To Learn the application of engineering psychology.
CO4	To analyse different factors contributing to industrial efficiency.
CO5	To evaluate the contemporary issues in industrial psychology.
CO6	To create a master plan for the company's effective psychological management of its workers

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1				3		3		2		2	1	1		3
CO2	1				3		3				1			1	3
CO3	2				3		3				1	1			3
CO4	2				3		3				1		1	2	3
CO5	2				3		3		1		1	1			3
CO6	3						3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGS-021(b)			
Course Name	: Service Marketing			
Semester /Year	: VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The objective of this purpose is to inform the students with the marketing strategies related to the services

Course Contents

Unit-1

Lectures: 15

Services– Meaning, Characteristics & Nature. Growth in Service Sector, Growth in Services Sector, Marketing of Services-Conceptual Framework, Marketing Mix in Services, Services Marketing Environment, Services Triangle

Unit-2

Lectures: 15

Services Consumer Behaviour, Designing Service Marketing Strategy, STP (Segmenting, Targeting and Positioning)-Approach in Service Sector, New Service Design and Development,

Unit-3

Lectures: 15

Service Demand Management, Role of Customers in Services, Role of Employees in Services, Service Quality, Gap Analysis, SERVQUAL, Customer Satisfaction and Relationship Marketing in Services

Unit-4

Lectures: 10

Services Pricing-Objectives & Approaches, Managing Physical Evidence, Integrated Marketing Communication in Services, Relationship Marketing in Services.

Unit-5

Lectures: 10

Delivery & Distribution of Services, Global Strategies in Services Management, Service Failure and Recovery, Role of Technology in Services, Recent Trends in Services

Text Books:

TB1. Valarie A Zeithaml, Mary Jo Bitner, Ajay Pundit: Services Marketing, Tata McGraw-hill, 4th edition, 2008

TB2. Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee :Service Marketing, 5th Edition, 2006

TB3. James A.Fitzimmons : Services Management , Tata McGraw-Hill, 5th edition, 2006

TB4. K.Rama Mohana Rao : Services Marketing , Pearson India, 2005

ReferenceBooks:

RB1. Nimit Chowdhary, Monika Chowdhary : Marketing of Services , Macmillan India, 2005.

RB2 .C Bhattacharjee : Services Marketing , Excel Books, 2006

RB3. Rajendra Nargundkar : Services Marketing , Tata McGraw-hill, 2th edition , 2006

RB4. Govind Apte : Services Marketing , Oxford Publication, 2004.

RB5. M.K. RamPal, S.L. Gupta : Service Marketing, Galgotia Publication,

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To understand the Nature and Growth in Service Sector.
CO2	To Demonstrate a knowledge of the extended marketing strategy for services based marketing activities
CO3	To enable students in designing and evaluating the Customer Satisfaction and Relationship Marketing in Service.
CO4	To analyse knowledge of Services Pricing-Objectives & Approaches.
CO5	To evaluate future changes in the Services Industry
CO6	Critically evaluate the gap model and suggest innovative ideas to meet customer expectations

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3			3		1		2	1	2	1	1		3
CO2	1	3			3						1			1	3
CO3	2	3			3		1			1	1	1			3
CO4	2	3			3						1		1	2	3
CO5	2	3			3		1		1	1	1	1			3
CO6	3		2				3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGBI-021(c)			
Course Name	: Banking and Insurance			
Semester /Year	: VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The objective of this subject is to give students sartorial and legal knowledge of banking and insurance..

Course Contents:

Unit 1: Introduction

Lectures: 15

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker

Lectures: 15

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Lectures: 10

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Lectures: 10

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance Lectures: 15

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Text Books:

- TB1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
 TB2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
 TB3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
 TB4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons.

ReferenceBooks:

- RB1. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
 RB2. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
 RB3. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
 RB4. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	Highlighting the Evolution/ Current Banking scenario and Insurance sector in India and its implication on Business Growth and development
CO2	Understand the various types of and rules of Crossing and Endorsement.
CO3	To determine the relevance of bank lending policies and procedures.
CO4	To analyse the procedure of Internet Banking
CO5	To Evaluate the various types of Insurance that can arise in practice and learn their benefits to the individual and society at large
CO6	To create insightful knowledge about banking and insurance.

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	3		1		1		2	1	2	1	1		3
CO2	1	3	3								1			1	3
CO3	2	3	3		1		1			1	1	1			3
CO4	2	3	3								1		1	2	3
CO5	2	3	3		1		1		1	1	1	1			3
CO6	3		2				3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGOS-022(a)			
Course Name	: Office Management and Secretarial Practice			
Semester /Year	:VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

The main objective of this particular subject is to tell the students about the activities in a modern office and also the activities related to smooth functioning of any organization.

Course Contents

Unit 1: Introduction

Lectures: 10

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2: Communication System

Lectures: 15

Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit 3: Office Equipments, Budget and Audit

Lectures: 15

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

Unit 4: Banking and Payment System**Lectures: 15**

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work,

Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5: Role of Secretary**Lectures: 10**

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Text Books:

TB1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..

TB2. Leffingwell and Robinson: *Text book of Office Management*, Tata McGraw-Hill.

TB3. Terry, George R: *Office Management and Control*.

ReferenceBooks:

RB1. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.

RB2. Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal

Course outcomes (COs):**Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To understand the concept of office and its management; the role of the office manager in the office and the different ways of record management.
CO2	To understand the importance of the communication in an office in both traditional and modern ways.
CO3	Apply the ways in which office budgeting is done, the role office equipment and the importance of auditing.
CO4	To analyze the ways in which the banking system and office works with each other.
CO5	To evaluate the role of an Office secretary in the proper working of the organization.
CO6	To design forms and learn the procedure to maintain records

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	3		1		1	1		1	2	1	1		3
CO2	1	3	3								1			1	3
CO3	2	3	3		1		1	1		1	1	1			3
CO4	2	3	3								1		1	2	3
CO5	2	3	3		1		1	1		1	1	1			3
CO6	3		2				3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGRM-022(b)			
Course Name	: Rural Marketing			
Semester /Year	: VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

To make students aware of the challenges and opportunity of rural marketing.

Course Contents

Lectures: 10

Unit I: Rural Marketing: Meaning, Nature & Characteristics; Rural vs. Urban Marketing, Rural Markets – Prospects & Potential. Rural Marketing Environment, Consumer Behaviour, Determinants of Consumer Behaviour – Rural Perspective, MR Issues in Rural Markets.

Lectures: 15

Unit II: Segmenting, Targeting & Positioning in Rural Markets: Product Strategy for Rural Markets – Product Mix Decisions, Product Levels, Rural Product Categories, New Product Development, Packaging Mix, Pricing Strategy for Rural Markets – Concept, Significance, Pricing Objectives, Pricing Strategies.

Lectures: 15

Unit III: Communication Mix and Rural Marketing: Media Alternatives, Profiling Customer for Promotional Campaign, Designing Communication Campaign, Distribution Issues in Rural Markets – Conventional & Modern Approaches to Distribution, New Trends in Distribution, Role of Co-operative Institutions in Rural Marketing. Role of Financial Institutions in Rural Marketing.

Lectures: 15

Unit IV: Significance of innovation in rural markets, Intervention of IT in Rural Markets: Importance and Initiatives, Emergence of Organized retailing in Rural India, Key Drivers of organized Retail, Cases in organized retail: Operative Models adopted by Indian Companies.

Lectures: 10

Unit V: Changing Role of Rural Sector in India; Rural Income and Demand, Problems in Marketing of agricultural inputs in Rural India – Chemical fertilizers, Certified seeds and Agricultural Equipment's -Tractors, Engines, Pump Sets, Marketing of Agricultural products, improvement Measures taken by the Government-Initiatives by Co-operative and Private Sector, Present Scenario- Rural Female Empowerment, Micro Financing, Mobility in Emerging Markets, Growing Rural Tourism..

Text Books:

TB1. Rural Marketing, Environment, Problems & Strategies – 2nd Ed., T.P. Gopaldaswami, 2005, Vikas Publishing House, New Delhi.

TBG2. Rural Marketing – Text & Cases – C.S.G. Krishnamacharyulu, Lalita Rama Krishnan, 2006, Pearson India Ltd., New Delhi.

TB3. The Rural Marketing Book, Pradeep Kashyap, Siddharatha Raut. 2007, Biztantra Publishers.

Reference Books:

RB1. Rural Marketing Management, Sukhpal Singh, 2001, Vikas Publishing House, New Delhi.

RB2. Rural Marketing in India, K.S. Habeeb-Ur-Rahman, 2003, Himalaya Publishing House, New Delhi.

RB3. Rural Marketing, Awadhesh Kumar Singh, Satya Prakash Pandey, 2005, New Age Publishers, New Delhi.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To develop understanding of concept and issues in rural markets.
CO2	To Enable to understand the structure and importance of segmenting, targeting & positioning in rural markets.
CO3	To Study and understand the importance of communication mix in rural marketing
CO4	To analyse the significance of innovation in rural markets and Intervention of IT in Rural Markets.
CO5	To Sensitize students to understand problems in marketing of agricultural inputs in rural India
CO6	To create understand opportunities and emerging challenges in the upcoming rural markets

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	3	3				1	1		1	2	1	1		3
CO2	2	3	3								1			1	3
CO3	1	3	3	2			1	1		1	1	1			3
CO4	2	3	3	2							1		1	2	3
CO5	2	3	3				1	1		1	1	1			3
CO6	2		2	2			3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGIM-22(c)			
Course Name	: Fundamentals of Investment			
Semester /Year	: VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:The objectives of this course are

To enhance the analytical skills of the students so that they can be able to compare and choose the best investments opportunity

Course Contents

Unit 1: The Investment Environment

Lectures: 10

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities

Lectures: 15

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

Lectures: 15

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

Lectures: 15

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit 5: Investor Protection

Lectures: 10

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Text Books:

TB1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.

TB2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

TB3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.

Reference Books:

RB1. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education

RB2. Mayo, *An Introduction to Investment*, Cengage Learning.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	DetailedStatementoftheCO
CO1	To understand the concept of Investment decision
CO2	To understand various fixed income securities
CO3	To examine approaches to equity analysis.
CO4	To analyses the portfolio and understand the concept of financial derivatives
CO5	To evaluate the role of SEBI in stock market
CO6	To have an understanding of, and be able to apply, fundamental investment analysis techniques

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2		3		2		1	1		1	2	1	1		3
CO2	2		3								1			1	3
CO3	1		3	2	2		1	1		1	1	1			3
CO4	2		3	2	1						1		1	2	3
CO5	2		3				1	1		1	1	1			3
CO6	2		2	2	1		3								

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGIE-023			
Course Name	: Indian Economy			
Semester /Year	: VIth Semester			
	L	T	P	C
	5	1	0	6

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The object of the subject is to enable the students to understand the nature economic problems in India and their solutions

Course Contents

Unit 1: Basic Issues and features of Indian Economy

13 lectures

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

Unit 2: Policy Regimes 13 lectures

- (a) The evolution of planning and import substituting industrialization.
- (b) Economic Reforms since 1991.
- (c) Monetary and Fiscal policies with their implications on economy

Unit 3: Growth, Development and Structural Change

13 lectures

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

Unit 4: Sectoral Trends and Issues

13 lectures

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

Unit 5: Inflation, Unemployment and Labour market**23 lectures**

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Text Books:TB1. Mishra and Puri, *Indian Economy*, Himalaya Publishing HouseTB2. IC Dhingra, *Indian Economy*, Sultan Chand & SonsTB3. Gaurav Dutt and KPM Sundaram, *Indian Economy*, S. Chand & Company.TB 4. Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.TB5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.**Reference Books:**RB1. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*.
McGraw-Hill EducationRB2. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education**Course outcomes (COs):****Upon successful completion of the course student will be able to**

CO#	Detailed Statement of the CO
CO1	To understand the concept and basic issues of Indian Economy
CO2	To understand the Indian economic policies, Monetary and Fiscal policies
CO3	To examine the decision making ability in various business situations knowing Growth, Development and structural changes
CO4	To analyse sectoral trends and issues
CO5	To evaluate the concept of inflation, unemployment and labour market
CO6	To formulate strategies for business considering the economic structure and problems of India

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2							3		1	2	1	1		3
CO2	2										1			1	3
CO3	1			2				3		1	1	1			3
CO4	2			2							1		1	2	3
CO5	2							1		1	1	1			3
CO6	2	1		3		3									

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

Course code	:BGSV-024			
Course Name	: Seminar and Comprehensive Viva Voce			
Semester /Year	: VIth Semester			
	L	T	P	C
	0	0	0	4

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives: The objectives of this course are

The objective of this section is to enhance communication skills of students. Seminar is a way to enhance their public speaking quality as well as their technological skills. Viva is for accessing their knowledge and for improving interview skills

Course Contents

WEIGHTAGE DISTRIBUTION (PERCENTAGE) FOR EVALUATION:

SEMINAR	VIVA VOCE	TOTAL
50	50	100

Seminar (50marks)

Several topics for presentations during the semester will be assigned to students. Throughout the semester students will get an opportunity to deliver their presentation. Final presentation will be followed by two previous presentations based on topics of syllabus.

Viva Voce (50 marks)

The objective of this part is to enhance confidence in a face to face interaction which is essential part of interview. The questions may be asked from the project report, term papers and the topics from syllabus.

Course outcomes (COs):

Upon successful completion of the course student will be able to

CO#	Detailed Statement of the CO
CO1	To Enable the students to create Presentations
CO2	To Demonstrate the presentation skills
CO3	To Apply various tools to make presentation
CO4	To apply oral and written communication skills
CO5	To evaluate the understanding of Industry needs
CO6	To create a seminar on a topic of contemporary issues

CO-PO Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	1		3	3	1			1	1	2	1	1		3
CO2	2	1		3	3		1				1			1	3
CO3	1	2		3	1	1			1	1	1	1			3
CO4	2	1		3	2						1		1	2	3
CO5	2	2		3	2		1		1	1	1	1			3
CO6	2	1		3	2	3			1						

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated