

SYLLABUS
for
Choice Based Credit System
(CBCS)
Syllabus Framed Under
National Education Policy-2020

BACHELOR OF COMMERCE
COMMERCE PROFESSIONAL (HONOURS)



PATNA WOMEN'S COLLEGE
Autonomous

PATNA UNIVERSITY

3rd Cycle NAAC Accredited at 'A' Grade with CGPA 3.58/4
"College with Potential for Excellence" (CPE) Status Accorded by UGC

B. N. Sinha
29/01/2024

Priya

Gaurabhi
29/01/24

29.01.2024

29.01.2024

Sohini Priya
29/01/24

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Rishi

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Shweta

Shweta

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Dr. Saugya Pathak
29/01/2024

Vision


Rooted in the life, vision, and teachings of Jesus Christ and inspired by Mother Veronica, the foundress of the Apostolic Carmel, Patna Women's College strives to become a centre of academic excellence in higher education, social responsibility, and empowerment of women.


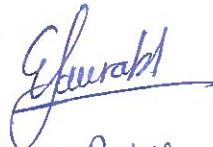
Mission Statement

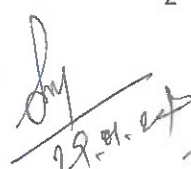

Patna Women's College, the first college for women in Bihar, is committed to the holistic development of women so as to make an effective contribution to the creation of a better society.



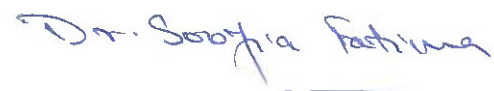
To this end, we strive

- ☐ To become a center of excellence in higher education for women in an atmosphere of autonomy.
- ☐ To excel in teaching-learning, research, and consultancy.
- ☐ To provide education that promotes capacity building and holistic development of a person.
- ☐ To offer subjects for competency building and motivate/animate a workforce imbued with human values.
- ☐ To promote patriotism, communal harmony and cultural integration to maintain a free and peaceful atmosphere on the campus.
- ☐ To train the students in creative arts, social service, critical thinking, and leadership in order to make an effective contribution to the creation of a new and value-based society.
- ☐ To create women leaders and to make them agents of social change.
- ☐ To develop skill oriented and value-based courses, for the all-round development of individuals.
- ☐ To promote academic exchange and academia-industry interface.
- ☐ To form young women who are 'always wise' and who will dare to 'go ahead and conquer knowledge' through, competence, commitment, delicate conscience, and compassion.


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Niraj Shrivastava




Dr. Soophia Fatima
29/01/2024

PROGRAMME OUTCOME

Upon completion of the **Commerce Graduate Programme**, the students will be able to achieve the following outcomes:

PO1: Professional Knowledge: Attain profound expertise in their discipline by understanding the functioning of business, their challenges and significance in the economy.

PO2: Critical and Cognitive skills: Engage in critical and cognitive thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

PO3: Environment and sustainability: Understand the impact of the scientific solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.

PO4: Effective Communication: Demonstrate familiarity with and ability to analyze both verbally and in writing issues and forms of contemporary art with a clear understanding of historical precedents.

PO5: Research and Analysis: Demonstrate analytical skill and proficiency in a range of tools and techniques used in research in commerce and management.

PO6: Employability and higher Education: Show proficiency in professional, employability and soft skills required for higher education and placements.

PO7: Ethics: Apply ethical principles and commit to professional ethics and responsibilities and norms of the humanitarian practice.

PO8: Entrepreneurial activities: Assess financial statement and create marketing strategies to start entrepreneurial activities.

PO9: E-Commerce and Society: Articulate familiarity with e-commerce application in modern day business and transparency in business to promote higher productivity in society.

PO10: Multidisciplinary Approach: Integrate academic curriculum with other co-curricular goals, such as career development, life-long learning, develop interdisciplinary learning and opportunity to extend their knowledge across all disciplines.

PO11: Nation Building: Introspect and evolve into dynamic and creative individuals capable of socially productive, constructive actions that positively impact our Nation and the World at large.

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- Dr. Soofia Fatima
- 29/01/2024

PROGRAMME SPECIFIC OUTCOME

Upon completion of the Programme, the students will attain the ability to:

- PSO1:** Demonstrate an understanding of accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO2:** Knowledge and understanding of practicing ability in Business and Corporate laws, Laws on Direct & Indirect Tax, Financial Management and Indian Financial System.
- PSO3:** Understand the application of quantitative tools in commerce, business and industry.
- PSO4:** Development of concept for formulation as well as implementation of strategy and development of skills for business communication.
- PSO5:** Demonstrate an understanding of Project Appraisal & Financial and Fundamental of Investment and their applicability in business.
- PSO6:** Familiarity with risk bearing attitude & enterprising skill.

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Shweta

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Dr. Soorya Ravi

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Bohini Priya

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BACHELOR OF COMMERCE COMMERCE PROFESSIONAL (HONOURS)

Note: 1 credit = 10 hours

Major Courses (6 credits each)

Semester I

1. Financial Accounting

Semester II

2. Business Laws

Semester III

3. Financial Management
4. Advanced Accounting

Semester IV

5. Company Law
6. Cost and Management Accounting
7. Income Tax Laws & Practice

Semester V

8. Auditing
9. Project Appraisal and Financing

Semester VI

10. Communication Skills and Entrepreneurship Development
11. Indirect Tax Laws
12. Fundamental of Investment

Semester VII

13. Business Mathematics and Statistics
14. Strategic Management, Ethics and Corporate Governance
15. Corporate Tax Planning

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Semester VIII

16. Business Research Methods

Minor Course (MIC)

MIC: 3 Credits

Semester I

1. Business Management

Semester II

2. Organisational Behaviour

Semester III

3. Leadership and Team Development

Semester IV

4. Personal Finance and Planning

Semester V

5. Indian Financial System

6. International Business

Semester VI

7. Modern Bank Management

8. Sustainability and Corporate Social Responsibility

MIC: 4 Credits

Semester VII

9. Business Communication and Etiquettes

Semester VIII

10. Managerial Economics

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Multidisciplinary Course (MDC) (3 credits)

Semester I

1. Banking

Semester II

2. Insurance

Semester III

3. Marketing Management

Skill Enhancement Course (SEC) (3 Credits)

Semester I

1. Information Technology in Business

Semester II

2. Office Automation

Semester III

3. E-Commerce

Ability Enhancement Course (AEC) (2 Credits)

Semester I

1. Modern Indian Language (MIL)

Semester II

2. Environmental Science

Semester III

3. Disaster Risk Management

Semester IV

4. Social Service/NCC /NSS

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- Gaurab
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- Long
- Shweta
- Sohini Priya
- Kim
- Dr. Soofia Fatima
- 29/01/2024

Autonomous

3rd Cycle NAAC Accredited at 'A' Grade with CGPA 3.58/4

"College with Potential for Excellence" (CPE) Status Accorded by UGC

Note: 1 Credit = 10Hours

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course Financial Accounting	MJC-101	6	100
2	Minor Course Business Management	MIC-101	3	100
3	Multidisciplinary Course Banking	MDC-101	3	100
4	MIL	AEC-101	2	100
5	Skill Enhancement Course Information Technology in Business	SEC-101	3	100
6	Value Added Course	VAC-101	3	100
TOTAL			20	

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SEMESTER- II

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course Business Laws	MJC-202	6	100
2	Minor Course Organisational Behaviour	MIC-202	3	100
3	Multidisciplinary Course Insurance	MDC-202	3	100
4	Environmental Science	AEC-202	2	100
5	Skill Enhancement Course Office Automation	SEC- 202	3	100
6	Value Added Course	VAC-202	3	100
TOTAL			20	

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SEMESTER- III

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course 3 Financial Management	MJC-303	6	100
2	Major Course 4 Advanced Accounting	MJC-304	6	100
3	Minor Course Leadership and Team Development	MIC-303	3	100
4	Multidisciplinary Course Marketing Management	MDC-303	3	100
5	Ability Enhancement Course (Course on Disaster Risk Management)	AEC-303	2	100
6	Skill Enhancement Course E-Commerce	SEC-303	3	100
TOTAL			23	

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SEMESTER- IV

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course 5 Company Law	MJC-405	6	100
2	Major Course 6 Cost and Management Accounting	MJC-406	6	100
3	Major Course 7 Income Tax Laws & Practice	MJC-407	6	100
4	Minor Course Personal Finance and Planning	MIC-404	3	100
5	Ability Enhancement Course (Course on NCC /NSS/NGO's /Social Service/Scout & Guide /Sports)	AEC-404	2	100
TOTAL			23	

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SEMESTER- V

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course 8 Auditing	MJC-508	6	100
2	Major Course 9 Project Appraisal and Financing	MJC-509	6	100
3	Minor Course 5 Indian Financial System	MIC-505	3	100
4	Minor Course 6 International Business	MIC-506	3	100
5	Internship	INT-501	4	100
TOTAL			22	

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SEMESTER- VI

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course 10 Communication Skills and Entrepreneurship Development	MJC-610	6	100
2	Major Course 11 Indirect Tax Laws	MJC-611	6	100
3	Major Course 12 Fundamental of Investment	MJC-612	6	100
4	Minor Course 7 Modern Bank Management	MIC-607	3	100
5	Minor Course 8 Sustainability and Corporate Social Responsibility	MIC-608	3	100
TOTAL			24	

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Dr. Sanyukta Fadhur
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SEMESTER- VII

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course 13 Business Mathematics and Statistics	MJC-713	6	100
2	Major Course 14 Strategic Management, Ethics and Corporate Governance	MJC-714	6	100
3	Major Course 15 Corporate Tax Planning	MJC-715	6	100
4	Minor Course 9 Business Communication and Etiquettes	MIC-709	4	100
TOTAL			22	

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SEMESTER- VIII

S. No	Name of Course	Type of Course	Credit	Marks
1	Major Course 16 Business Research Methods	MJC-816	6	100
2	Minor Course 10 Managerial Economics	MIC-810	4	100
3	Research Project / Dissertation	RP-801	12	-
TOTAL			22	

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B. COM
COMMERCE PROFESSIONAL (HONOURS)

SEMESTER - I

Major Course (6 Credits)

COM(P)MJC101: Financial Accounting

COURSE OUTCOME

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

- CO1: Apply the Fundamentals of accounting concepts, conventions and principles of accounting.
- CO2: Discuss and apply the principles of Accounting Standards on Inventory, Revenue, Property Plant and Equipment.
- CO3: Understand the practical aspects regarding modes of dissolution of partnership firm.
- CO4: Understand practical aspects of Hire Purchase, Installment Payment, Depreciation Accounting as well as treatment of specific transactions like royalty.

<u>COM(P)MJC101: Financial Accounting</u>		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Theoretical Framework a) 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. Basis of accounting, cash basis and accrual basis. Recent trends in accounting. b) The nature of financial accounting principles. Basic Concepts and Conventions - entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. c) Accounting Standards 1 to 10: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard. Accounting for profit / non-profit organization.	10

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2	Business Income a) Accounting for Non-Profit Organizations: Preparation of Income and Expenditure A/c and Balance Sheet, Preparation of Final A/c of different entities. b) Depreciation: The accounting concept of depreciation methods of computing depreciation, straight line method and diminishing balance method, change in the method of depreciation, Sinking Fund Method. c) Royalty Accounting.	10
3	Accounting for Hire Purchase and Installment Systems	10
4	Accounting for Inland Branches a) Concept of dependent branches; accounting aspects, important adjustment entries and preparation of profit and loss account and balance sheet. b) Accounting of Dissolution of Proprietorship / Partnership Firm. Including Insolvency of partners, sale to a Ltd. Company. c) Introduction to Insolvency Accounts.	20
	Tutorial	10
	TOTAL	60

Reading List:

1. Shukla M.C. (2018). Tulsian, Financial Accounting, S. Chand & Co., New Delhi.
2. Grewal T.S. (2018). Jain, S.P., Financial Accounting, S. Chand & Co., New Delhi.
3. Gupta S.C., Narang K.L., Financial Accounting, Kalyani Publishers, New Delhi.
4. Maheswari S.N. (2018). Financial Accounting. Vikas Publishing House, New Delhi.
5. Shukla S.M. (2018). Financial Accounting, SahityaBhawan, Agra.
6. Mukherjee and Hanif (2017). Financial Accounting, Tata McGraw Hill, New Delhi.
7. Shukla and Gupta (2018). Financial Accounting, SahityaBhawan, Agra.
8. Robert N. Anthony, Davie Hawkins, Kenneth A. (2013). A Merchant Accounting: Text and Cases, McGraw Hill.

Note: Latest edition of text books may be used.

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Minor Courses(3 credits)

COM(P)MIC101:Business Management

COURSE OUTCOMES

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

- CO1: Understand the concepts of business management
- CO2: Gain knowledge on managerial skills and competencies
- CO3: Acquaint with the process of management
- CO4: Develop the conceptual knowledge on functional areas of management.

COM(P)MIC101:Business Management		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topic to be covered	No. of hours
1	Introduction to Business Management: Introduction: Meaning, Nature, Objectives, Importance, Difference between Administration and Management, Levels of Management,	05
2	Management:: Types of Managers, Managerial Skills, Managerial Competencies, Scope of Management, Functions of Management, Evolution of Management Thought, Fayol's fourteen principles of Management, Recent Trends in Management.	05
3	The Process of Management: Planning, Decision Making, Strategy Formulation, Organising: Basic Considerations, Departmentation – Functional, Project, Matrix and Network, Delegation and Decentralisation of Authority, Dynamics of Group Behaviour.	10
4	Functional Areas of Management: Conceptual framework of Marketing Management, Financial Management and Human Resource Management	05
	TUTORIAL	05
	TOTAL	30

Reading List:

1. Singh, B.P. & Chhabra. T.N. *Business Organisation and Management*, New Delhi : Sun India Publications.
2. Shankar, Gauri, *Modern Business Organisation*, New Delhi : Mahavir Book, Depot.
3. Tulsian, P.C. *Business Organisation and Management*, New Delhi: Pearson Education.
4. Kaul, V.K. (2018). *Business Organisation and Management*, Pearson Education, New Delhi.

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Dr. Sanyal
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Skill Enhancement Course (3 Credits)

COM(P)SEC101: Information Technology in Business

COURSE OUTCOME

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

CO1: Understand the concept and nature of information technology.

CO2: Acquire knowledge of IT and managerial decision making.

CO3: Develop the understanding of networking system.

CO4: Gain knowledge on network computing technologies for telecommunication.

<u>COM(P)SEC101: Information Technology in Business</u>		
PWC (Total : 3 Credits = 1 Theory + 2 Practical)		
Unit	Topics to be covered	No. of hours
1	Information Technology: Meaning, Concept & Nature - Applications of IT in business and industrial platform	02
2	IT and managerial decision making: Introduction to IT and managerial decision making - IT enabled information system - Management Information System - Concept of data and information.	02
3	Networking System: Computer networks - Functions and components of a network - Network structure - Types of networks: LAN, WAN, MAN, PAN, Client Server networks, Peer to Peer network - Network topologies	03
4	Telecommunication: Network computing technologies for telecommunications - Telecommunications Processors: Modems, Multiplexers, Inter-network processors - Global communication - Internet - Internet tools - Bluetooth and Wi-Fi.	03
	Practical	20
	TOTAL	30

Reading List:

1. IT for Business and Management (Kalyani Publishers) by Manik Sharma and Rachhpal Singh
2. Management Information Systems (Tata McGraw Hill Edu. Pvt. Ltd., New Delhi) by James A. O'Brien, George M Marakas and Ramesh Behl
3. Management Information System by Shivani Joshi

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- Shweli
- Kim
- Dr. Soofia Fatima
- 29/01/2024
- Niraj
- Saharaya
- Gaurav

4. Information Technology for Business (Kalyani Publishers) by Gurinder Singh and Rachhpal Singh
5. Management Information Systems (Excel Books, New Delhi) by Ashok Arora and Akshaya Bhatia.
6. Fundamentals of Computers (PHI Learning Pvt. Ltd.) by V. Rajaraman
7. Management Information System by Dr. P. Mohan. 8. Modern Database Management (Pearson) By Jeffrey A. Hoffer, V. Ramesh and HeikkiTopi.

Note: Latest edition of textbooks may be used

Value Added Course (3 Credits)

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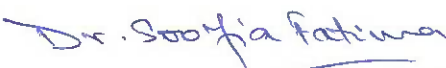

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 Dr. Soofia Fatima
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SEMESTER II

Major Course (6 Credits)

COM(P)MJC202: Business Laws

COURSE OUTCOME

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

CO1: Acquire basic knowledge of the important business legislations.

CO2: Acquaint the students about the relevance of business law to Individuals and Businesses.

CO3: Understand the relevance of business law and the role of law in an economic, political and social context.

CO4: Gain knowledge of the legal environment in which a consumer and businesses operates, and to provide the student with knowledge of legal principles.

<u>COM(P)MJC202: Business Laws</u>		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	(a) The Indian Contract Act, 1872. General Principle of Law of Contract. (i) Contract – meaning, characteristics and kinds (ii) Essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent. (iii) Void agreements (iv) Discharge of Contract – Modes of discharge (b) The Indian Contract Act, 1872: Specific Contract (i) Contract of Bailment and Pledge (ii) Contract of Agency – Methods of creating agency and termination of agency. (c) Conveyancing and Drafting.	20
2	The Negotiable Instruments Act, 1881 a) Meaning and Characteristics 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	10

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Minor Courses (3 credits)

COM(P)MIC202: Organizational Behaviour

COURSE OUTCOMES

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

- CO1: Understand the concepts of organizational behaviour.
- CO2: Understand the role of managers in organizational behaviour
- CO3: Acquire knowledge on job attitudes and job satisfaction
- CO4: Gain knowledge about perception and individual decision making

COM(P)MIC202: Organizational Behaviour		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction: Concept of Organizational Behaviour (OB) – Importance of Organizational Behaviour – Key Elements of Organizational Behaviour	05
2	Role of Managers in OB – Role of Managers in OB, Interpersonal Roles – Informational Roles – Decisional Roles, Foundations or Approaches to OB, Challenges and Opportunities for OB.	05
3	Job attitudes – Major Job attitudes, Measuring Job satisfaction – causes and impacts of Job satisfaction – Emotional Intelligence – OB applications of emotions and moods.	10
4	Perception and Individual decision making- Perception and Individual decision making, Factors that influence perception – Link between perception and individual decision making – Decision-making in organizations.	05
	TUTORIAL	05
	TOTAL	30

Reading List:

1. Singh, B.P. & Chhabra. T.N. *Business Organisation and Management*, New Delhi: Sun India Publications.
2. Shankar, Gauri, *Modern Business Organisation*, New Delhi: Mahavir Book, Depot.
3. Tulsian, P.C. *Business Organisation and Management*, New Delhi: Pearson Education.
4. Kaul, V.K. (2018). *Business Organisation and Management*, Pearson Education, New Delhi.
5. Gupta C.B. *Modern Business Organisation*, Mayur Paper Books, New Delhi.
6. Basu, C.R. (2017). *Business Organisation and Management*, McGraw Hill Education.
7. Singh B.P. and Singh A.K. *Essentials of Management*, Excel Books.

Note: Latest edition of text books may be used.

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Shiveta
Niraj
Dr. Soujanya Pattnaik
29/01/2024

Multidisciplinary Course (3 credits)

COM(P)MDC202: Insurance

COURSE OUTCOME

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

CO1: Understand the fundamentals of insurance.

CO2: Acquaint with current developments and the implications of Insurance in India.

CO3: Comprehend the understanding regarding components of insurance, including those related to life, health, fire, and other non-life insurance.

CO4: Familiarize with the Legal and Regulatory aspects of Insurance in India.

COM(P)MDC202: Insurance		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction to Insurance: Definition - Need of insurance - Principles of insurance - various kinds of insurance – Life and General insurance (Fire, Marine, Medical, Personal Accident, Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance.	05
2	Health Insurance- Types of Individual Health Insurance Coverage: Hospital (Surgical Insurance, Major Medical Insurance); Disability Income Insurance; Need for Disability Income Insurance: Short Term Versus Long Term Disability Coverage; Group Insurance: Group Life Insurance Plans, Group Health Insurance Plans, Group Disability - Income Insurance. Settlement of claims through Third Party Administrators	10
3	Legal aspects of Insurance in India: Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act.	05
4	Insurance Sector Reforms and Regulatory aspects: - The Insurance Regulatory Development Authority (IRDA) Act, 1999 – IRDA (Investment) Regulations 2000 – IRDA Guidelines for Insurance Brokers – IRDAI Guidelines. A brief introduction to Insurance Tax Planning.	05
	TUTORIAL	05
	TOTAL	30

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Bhaskar
Sohini Priya
Shruti
Dr. Soorya Satish
29/01/24

Reading List:

1. Banking Law and Practice: Sukhvinder Mishra, S Chand & Company Limited
2. Banking Law and Practice--S N Maheshwari and S K Maheshwari
3. Banking Theory Law and Practice KC Shekar&LekshmyShekar
4. Banking Theory, Law and Practice—B S Raman
5. Banking Theory and Practice: Dr.P.N.Reddy. &Prof.H.R.Appannaiah, (2007)
6. Banking Law and Practice-Varshney 5. Banking Theory Law and Practice KC Shekar&LekshmyShekar.
7. K.C. Mishra and C.S. Kumar, Life Insurance: Principles and Practice, Cengage Learning: New Del
8. Insurance Institute of India – IC 45- General Insurance Underwriting

Note: Latest edition of textbooks may be used

Environmental Science (2 Credits)

AEC-202

Skill Enhancement Course (3 credits)

COM(P)SEC202: Office Automation

COURSE OUTCOME

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

CO1: Understand the office automation, information systems and communication technologies used in business.

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CO2: Develop thorough knowledge about database management systems and its relevance in various business enterprises.

CO3: Develop understanding on telecommunication and networking system.

CO4: Develop insight on office packages and artificial intelligence.

COM(P)SEC202: Office Automation		
PWC (Total: 3 Credits = 1 Theory + 2 Practical)		
Unit	Topics to be covered	No. of hours
1	Office Automation: Meaning and Objectives - Office automation technologies - Virtual office - - Limitations of Office Automation - Important packages useful for office functions.	02
2	Office support systems: Office support systems - Modern communicational technologies - Fax, voice mail, e-mail - Group communication -Teleconferencing systems - Audio, video. Introduction to Cloud Storage System.	02
3	Office Packages: Spreadsheet - Features - Important applications for business Important tools for decision making - What if analysis - Goal seek, scenario management - Functions used in spreadsheet packages.	03
4	An overview of Tally. A brief introduction to Artificial Intelligence.	03
	Practical	20
	TOTAL	30

Reading List:

1. IT for Business and Management (Kalyani Publishers) by Manik Sharma and Rachhpal Singh
2. Management Information Systems (Tata McGraw Hill Edn Pvt. Ltd., New Delhi) by James A O'Brien, George M Marakas and Ramesh Behl
3. Management Information System by Shivani Joshi
4. Information Technology for Business (Kalyani Publishers) by Gurinder Singh and Rachhpal Singh
5. Management Information Systems (Excel Books, New Delhi) by Ashok Arora and Akshaya Bhatia.

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6. Fundamentals of Computers (PHI Learning Pvt. Ltd.) by V. Rajaraman
7. Management Information System by Dr. P. Mohan. 8. Modern Database Management (Pearson) By Jeffrey A. Hoffer, V. Ramesh and HeikkiTopi.

Note: Latest edition of textbooks may be used

Value Added Course (3 Credits)

VAC-202



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SEMESTER - III

Major Course (6 Credits)

COM(P)MJC303: Financial Management

COURSE OUTCOME

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

- CO1: Understand the financial management decisions regarding financial goals and estimate the overall capital requirement.
- CO2: Take investment decision under certainty and risk situation.
- CO3: Identify the determinant and dangers of dividends and leverages and its optimization process
- CO4: Estimate the working capital requirement and analyze the various models for management of working capital.

<u>COM(P)MJC303: Financial Management</u> <u>PWC</u> (Total : 6 Credits = Theory + Tutorial)		
<u>Units</u>	<u>Topics to be covered</u>	<u>No. of hours</u>
1	Introduction to Financial Management Meaning and Significance of Financial Management, Functions of Financial Management, Objectives of Financial Management -Profit Maximization and Wealth Maximization, Emerging Role of Finance Managers in India, Time Value of Money.	10
2	Capital Structure and Leverage: Sources of Finance: Long-term , Capital Structure – Theories of Capital Structure (Net Income, Net operating Income, MM Approach, Traditional Approach) Operating , Financial Leverage,& Combined Leverage.	10
3	Cost of Capital and the Capital Budgeting Process: Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted)., Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Risk Analysis in Capital Budgeting.	10

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29/01/2024

4	(a) Working Capital Management: Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements. Management of Cash: Strategies, Management of Receivables: Credit Policy, Credit Terms and Collection Efforts. Sources of Short-term finance, Inventory Management, (b) A brief introduction to Non-Fund-based Financing. (c) Dividend Policy: Introduction, Determinants of Dividend Policy, Theories for Relevance and Irrelevance of dividend decision for corporate valuation.	20
	TUTORIAL	10
	TOTAL	60

Reading List:

1. Horne J.C., Van and Wackowich. *Fundamentals of Financial Management*, New Delhi, Prentice Hall of India.
2. Khan and Jain (2017). *Financial Management Text and Problems, Basic Financial Management*, McGraw Hill Education.
3. Pandey I.M. (2018). *Financial Management*, Vikas Publication.
4. Rustagi R.P. (2017). *Fundamentals of Financial Management*, Taxman Publication Pvt. Ltd.
5. Chandra P. (2017). *Fundamentals of Financial Management*, McGraw Hill Education.
6. Singh J.K. *Financial Management : Text & Problems*, DhanpatRai& Co., Delhi.

Note : Latest edition of text books may be used.

COM(P)MJC304: Advanced Accounting

COURSE OUTCOME

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

- CO1: Acquaint with corporate accounting procedures and to understand the accounting patterns of various companies. Enabling the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act and IFRS.

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- CO2: Gain insight with accounting practices prevailing in the corporate world and to acquire a strong knowledge base in accounting for share capital and debentures issue.
- CO3: Prepare the final accounts accounts of insurance companies, banking companies, holding and subsidiary companies.
- CO4: Develop the understanding regarding valuation of Shares. Enhance the concept and accounting treatment for amalgamation, absorption& reconstruction of companies.

COM(P)MJC304: Advanced Accounting		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Accounting for Share Capital Issue and Forfeiture of share, Bonus share- Characteristics, circumstances for issue of bonus share, Treatment of Bonus shares. Redemption of Preference share capital and Debenture- Accounting Treatment.	10
2	Accounting for Companies a . Final Account of Companies b .Amalgamation (Merger, Purchase) of Companies c. A brief introduction to Demerger	10
3	a.Valuation of Shares b. Account for Insurance Companies c. Final Account of Banking Companies.	10
4	a) Internal Reconstruction of Companies b) Accounts of Holdingand Subsidiary Companies, Associate Companies, Preparation of Consolidated Balance sheet with Subsidiary / Associate Companies. c) Introduction to IFRS.	20
	Tutorial	10
	TOTAL	60

Reading List:

1. MaheshwariS.N. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
2. MaheshwariS.K. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. MongaJ.R., *Corporate Accounting*, Mayur Paper Books, New Delhi.
4. JainS.P., *Corporate Accounting*, Kalyani Publishers, New Delhi.
5. NarangK.L., *Corporate Accounting*, Kalyani Publishers, New Delhi.

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

COURSE OUTCOME

CO4: Understand the working of various teams in organisations.

<u>COM(P)MIC303: Leadership And Team Development</u>		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Leadership Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (case studies).	05

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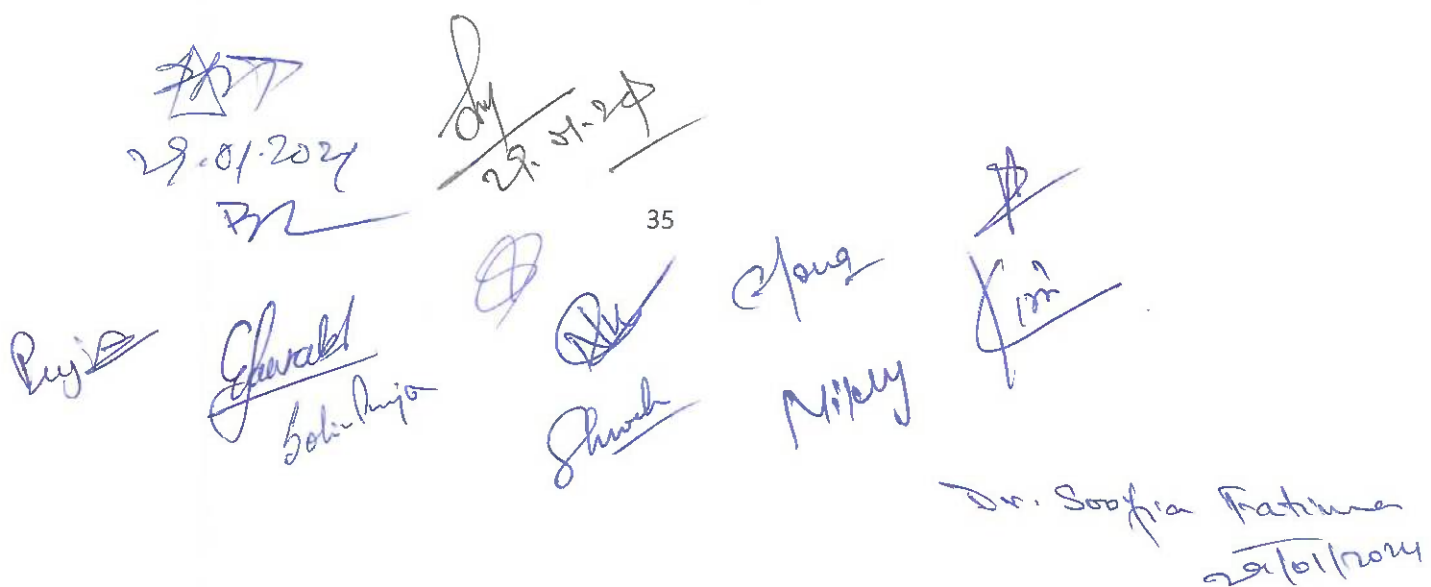
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2	Groups and Group Processes The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.	05
3	Leaders and Team Building (a) Group Decision Making; Leadership and Team empowerment; Challenges in team decision making. (b) Group vs. Team; Evolution of group into teams; Stages of team development (Team Development case studies); Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.	10
4	Emerging Trends in Leadership Women in leadership; Leadership skills- coaching and mentoring; leadership and social media.	05
	Tutorial	05
	TOTAL	30

Reading List:

1. Luthans, F. (1997). Organisational Behavior. McGraw-Hill International Editions.
2. Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). Organisational Behavior. Pearson
3. Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition ed.). India: Pearson.
4. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
5. Hersey, P. K., Blanchard, D., & Johnson, D. Management of Organisational Behavior: Leading Human Resources. Pearson Education.

Note : Latest edition of text books may be used.



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Multidisciplinary Course (3 credits)

COM(P)MDC303: Marketing Management

COURSE OUTCOME

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

- CO1: Familiarise students with basic concepts of marketing , need , techniques , scope , recent trends in marketing and to understand the characteristics and the nature of competition in such markets.
- CO2: Develop an insight on the various underlying concepts driving marketing strategies. Apply concepts, theories, models, and tools in developing 4P's of marketing.
- CO3: Designed to familiarize students with basic concepts of promotional aspects and distribution channels.
- CO4: Understand the recent trends of marketing.

<u>COM(P)MDC303: Marketing Management</u>		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction Meaning of Market: Various types of markets and their characteristics Nature and scope of marketing. Markets and Segmentation. Concept of market segmentation and its Importance - bases for market segmentation, Marketing channels; Marketing mix; Strategic marketing planning.	05
2	Customer Meaning and importance, customer value and satisfaction Consumer Behaviour; factors influencing consumer buying decisions. Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development. Pricing decisions: Factors affecting price determination; Pricing policies and strategies.	05

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3	Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix. Distribution decisions: Channels of distribution; Channel management.	05
4	Trends in marketing: Social marketing; Online marketing; Green marketing; Service marketing, Direct marketing; Rural marketing; CRM, Logistics Management, Digital Marketing, Neuro Marketing.	10
	Tutorial	05
	TOTAL	30

Reading List:

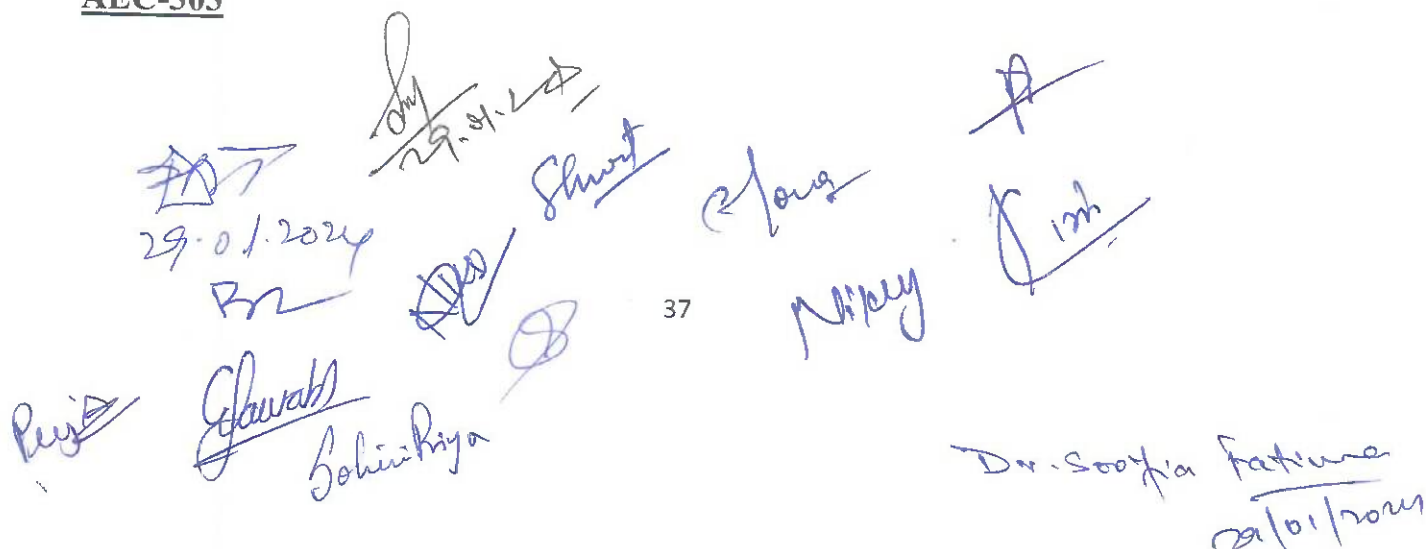
1. Philip Kotler: Marketing Management (14th Edition), Prentice Hall of India Ltd, New Delhi.
2. C B Gupta & N Rajan Nair: Marketing Management (14th Edition), Sultan Chand & Sons, New Delhi

Note: Latest edition of textbooks may be used

Ability Enhancement Course (2 Credits)

(Course on Disaster Risk Management)

AEC-303



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Skill Enhancement Course (3Credits)

COM(P)SEC303: E-Commerce

COURSE OUTCOME

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

- CO1: Understand the basic of Ecommerce and M-Commerce.
CO2: Gain knowledge about Supply Chain and Customer Relation Management.
CO3: Develop Understanding of nature and dynamics of Internet.
CO4: Acquire Understanding of designing and developing online business.

BCOM(P)SEC303: E-Commerce		
PWC (Total : 3 Credits = 1 Theory + 2 Practical)		
Units	Topics to be covered	No. of hours
1	Introduction Meaning, nature, concepts, advantages and reasons for transaction online, categories of E-commerce, M-commerce.	02
2	Management: SCM & CRM Supply Chain Management, Customer Relations Management.	02
3	Planning online-business: Nature and dynamics of internet, pure online vs. brick and click business.	03
4	Designing and Development Assessing requirement for an online business designing, developing and deploying the system, one to one enterprise	03
	Practical	20
	TOTAL	30

Reading List

1. Agarwala, kamlesh N., Lal, Amit., and Agarwala, Deeksha. *Business on the net: An Introduction to the whats and Hows of E-Commerce*. Macmillan India Ltd.
2. Bajaj, DeobyaniNag , *E-Commerce*. Tata McGraw Hill Company, New delhi .
3. Turban, E., et. Al. *Electronic commerce : A Managerial Perspective* . Pearson Education Asia.
4. Diwan, Prag., and Sharma , Sunil. *Electronic Commerce –A Manager's Guide to E-Business*. Vanity Books International , Delhi.
5. Dietal, Harvey M.,Dietal Paul J., and Kate Steinbuhler . *E-business and E-commerce for managers*. Pearson Education

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SEMESTER – IV

Major Course (6 credits)

COM(P)MJC405: Company Law

COURSE OUTCOME

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

- CO1: Acquaint with the legal norms relating to corporate laws.
CO2: Develop understanding regards to provisions on management, meetings, dividends, accounts and modes of winding up in the light of Indian Companies Act.
CO3: Understand the characteristics and types of Companies. Illustrating the duties and responsibilities of director as per compliances under Company's Act, 2013.
CO4: Acquire knowledge on company meetings, internal & external affairs of management and provisions related to payments of Dividend & Books of Accounts.











<u>COM(P)MJC405: Company Law</u>		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction to Companies Act Meaning & Characteristics of a Company; Types of Companies including Private and Public Company, Government Company, Foreign Company, One Person Company, Formation of Company, Promoters and their Legal Position. Memorandum of Association, Articles of Association, Prospectus, Misstatement in a prospectus; DeMat System.	20
2	Management of Company Classification of Directors, Director Identification Number (DIN); Appointment of Directors, Disqualifications, Removal of Directors, Powers and Duties, Key Managerial Personnel (KMP)	10
3	Meetings of Company Meetings of Shareholders and Board, Types of Meeting, Requisites of a valid Meeting; Meetings through video conferencing, Corporate Social Responsibility.	10
4	a. Dividends and Accounts	10

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CO4: Understand the concept of cash flow statement , financial statement analysis and interpretation of financial statement.

Reading List:

1. Khan and Jain (2013) Management Accounting 3rd edition Tata McGraw-Hill
2. M N Arora (2012) A Text Book of Cost & Management Accounting, 10th Edition, Vikas Publishing, New Delhi

3. Pandey IM (2018) Management Accounting, (5th Revised Edition) Vikas Publication
4. Sharma and Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers
5. Saxena V. K. (2014) Essentials of Cost Accounting, Sultan Chand and Sons, New Delhi
6. Sharma & Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers

Note : Latest edition of text books may be used.

COM(P)MJC407: Income Tax Laws and Practice

COURSE OUTCOME

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

- CO1: Acquire skill based knowledge of Income Tax Laws and practical knowledge of the procedure of income tax assessment.
- CO2: Understand the exempted income applicable to individuals -Agricultural Income: Definition, Concept of Aggregation.
- CO3: Understand the various deductions from gross total income U/s 80-C to 80-U in computing total income, Clubbing of Incomes, set off losses, Carry forward of losses, Total income and tax computation.
- CO4: Understand the computation of total income with all heads of income and tax liability of individuals and Firms.

COM(P)MJC407: Income Tax Laws and Practice		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total income, total income. Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	05

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2	Exempted Incomes applicable to individuals -Agricultural Income: Definition, Concept of Aggregation. Computation of income under different heads. Salaries. Income from house property.	20
3	Profits and gains of business or profession, capital gains, income from other sources.	10
4	a) Clubbing of Incomes, Set off of losses, Carry forward of losses, deductions from gross total income, rebates and reliefs, computation of total income with all heads of income and tax liability of individuals & Partnership Firms. b) Brief introduction to e-filing.	15
	Tutorial	10
	TOTAL	60

Reading List:

1. Singhanian, Vinod K. and Singhanian Monica, *Students Guide Income Tax*, University Edition, Taxmann Publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Gupta Ravi, *Systematic approach to income Tax*, Bharat Law house, Delhi.

Journal:

3. *Income Tax Reports*, Company Law Institute of India Pvt. Ltd., Chennai.
4. *Taxmann*, Allied Services Pvt. Ltd., New Delhi
5. *Current Tax Reporter*, Current Tax Reporter, Jodhpur.

Software:

6. Singhanian Vinod K., e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd., New Delhi.
7. 'Excel Utility' available at Income Tax India e-filing.gov.in.

Note: Latest edition of text books may be used.

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Minor Course (3 credits)

COM(P)MIC404: Personal Finance and Planning

COURSE OUTCOME

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

- CO1: Understand the meaning and relevance of Financial Planning.
CO2: Examine the concept of Personal Tax Planning.
CO3: Analyze Insurance Planning and its relevance.
CO4: Develop insights on retirement planning and its relevance.

<u>COM(P)MIC404: Personal Finance and Planning</u>		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction to Financial Planning Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.	10
2	Investment Planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.	05
3	Personal Tax and Insurance Planning (a) Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion. (b) Insurance Planning: Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.	05

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4	Retirement Planning Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.	05
	Tutorial	05
	TOTAL	30

Reading List:

1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
 2. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18).
 3. Sinha, Madhu, Financial Planning: A Ready Reckoner July 2017 McGraw Hill
- Note : Latest edition of text books may be used.**

Ability Enhancement Course (2 Credits)

(Course on NCC/NSS/Social Service)

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SEMESTER – V

Major Course (6 credits)

COM(P)MJC508: Auditing

COURSE OUTCOME

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

- CO1: Understand the principles as well as practice of auditing and have an insight to the elaborate procedure for audit of limited companies.
- CO2: Acquire knowledge of the duties, responsibilities, rights and liabilities of auditors.
- CO3: Understand the concept and importance of Standards of Auditing.
- CO4: Understand the conceptual framework of corporate governance.

COM(P)MJC508: Auditing		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No.of hours
1	Introduction to Auditing: (Standards of Auditing SA200-299) Auditing- meaning, definition. Objectives of an audit - primary & secondary objective. Case Laws on Audit Objectives. Types of Audits – Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds – meaning, intention, classification & detection by auditor. Window dressing of financial statements.	10
2	Audit Planning: (Standards of Auditing SA200-599) Commencing an Audit – Audit Engagement letter, Commencement procedures- (SA 210) Documentation – Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation. Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures- Compliance procedures & tests of Detail. Auditing Techniques. Statistical Sampling (SA530) in Auditing. Vouching & verification.	15

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3	The Company Auditor Appointment of Auditor, Remuneration, Duties of an Auditor. Professional of Ethics of an auditor, Rights & Liabilities of an Auditor as per Companies Act, 2013. Audit Report: Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report – True & fair view, Types of Audit Report, SA 700. Format of Audit Report for different organisations – Proprietorship, Partnership, Companies, NGOs., CARO ,2020	15
4	Special Areas of Audit: Special features of Cost Audit, Tax audit and Management Audit, Standards on Auditing (SA), Relevant Case Studies and Problems. Brief Study on Audit of Different Institutions.	10
	Tutorial	10
	TOTAL	60

Reading List:

1. Gupta, Kamal and AroraAshoka (2017). *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. JhaAruna (2017). *Auditing*, Taxmann.
3. Tandon B.N., Sundharsanam S. and Sundrababu S. (2018). – *A Handbook of Practical Auditing*, S. Chand and Co. Ltd., New Delhi.
4. Ghatalia S.V. *Practical Auditing*, Allied Publishers Pvt. Ltd., New Delhi.
5. Kuchhal M.C., *Modern India Company Law*, Sri Mahavir Book Depo, (Relevant Captus)
6. Kumar Ravinder and Sharma Virender, *Auditing Principle and Practice*.
7. Relevant Publication of ICAI on Auditing (CARO-2016)
8. Gosh B.N. (2017). *Business Ethics and Corporate Governance and Steward Ship*, McGraw Hill Education.
9. Bobtricker, *Corporate Governance Principles, Policies and Practice* (Indian Edition), Oxford University Press.

Note: Latest edition of text books may be used.

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COM(P)MJC 509: Project Appraisal and Financing

COURSE OUTCOME

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

- CO1: Understand the significance of sources of project financing for optimum capital structure under risk environment.
- CO2: Apply the feasibility studies of business opportunities and business project management.
- CO3: Assessment of various project life cycle.
- CO4: Assessment of various aspects of project appraisal and its evaluation technique.

COM(P)MJC509: Project Appraisal and Financing		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Project Appraisal: Concept of a project, categories of projects, Project life cycle phases, Generation and screening of project ideas.	5
2	Project Planning and Scheduling: Developing the project network using CPM/PERT, Limitations of CPM/PERT, PERT/CPM simulation, reducing project duration, Multi project resources scheduling, Concept of critical chain scheduling, Concept of project quality, responsibility for quality in projects, Quality Management Systems and TQM.	10
3	Project Financing & Project Feasibility: Project Financing -Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, Debt Securitization Project feasibility - Technical and Financial Analysis, Social Cost Benefit Analysis and Detailed Project Report.	15
4	Project Implementation and Control: (a)Organizing human resources and contracting, organizing systems and procedure for project implementation, working of systems, project work system design, project execution plan, project control system. (b)Project Review &Administrative Aspects: overview of project review and administrative aspects: control of program projects, administrative aspects of Capital Budgeting and evaluating capital budgeting system of an organization.	20
	Tutorial	10
	TOTAL	60

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Reading List:

1. Clifford F Gray, Erik W Larson, "Project Management-The Managerial Process" Tata McGraw-Hill Publishing Co Ltd
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, Tata McGraw Hill
3. S.Choudhury, Project Management Tata McGraw Hill publishing Co., Ltd.,
4. Vasanth Desai, Project Management, Himalaya Publishing House Recommended references:
5. Jack Meredith, Samuel J. Mantel Jr. "Project Management- A Managerial Approach" John Wiley and Sons
6. John M Nicholas "Project Management for Business and Technology" Prentice Hall of India Pvt Ltd
7. Bhavesh Patel, Project Management, 2nd edition, Vikas Publishing
8. Donald F. Kuratko, Richard M. Hodgetts. Entrepreneurship, Thompson South Western, 6th edition

Note: Latest edition of text books may be used.

Minor Course (3 credits)

COM(P)MIC505: Indian Financial System

COURSE OUTCOME

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

- CO1: Describe the structure of financial system and the functioning of specialised financial institutions and markets.
- CO2: Discuss the functioning of money markets and capital markets.
- CO3: Compare and contrast the functioning of primary and secondary markets.
- CO4: Analyze the role of various financial services and its importance in the economy.

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COM(P)MIC505: Indian Financial System		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Indian Financial System Meaning, Objectives and importance, Functions, Structure of Indian Financial system - its Evolution.	05
2	Financial Institutions and Regulatory Framework (a) Financial Institutions: Commercial Banking, introduction and its Functions, Development Financial Institutions (DFIs), Nonbanking Financial Companies (NBFCs), Micro Finance Institutions. A Brief introduction to Small Finance Bank, Payment bank. (b) Regulatory Framework: RBI and its role in regulating the Financial System. SEBI: Concept, Structure and its Functions A Brief introduction to PFRDA & IRDA	05
3	Financial Market: (a) Money Markets: Meaning, Functions, Instruments - treasury bills, commercial paper, commercial bills, certificate of deposit, Call money market, Corporate funding through money market. (b) Capital Markets: Meaning, Structure of capital market, Primary and Secondary markets, Overview of SME Listing.	05
4	Financial Services: Factoring: Meaning, Significance and types. Forfaiting: Meaning and significance. Credit Rating: Introduction, Regulatory framework, Credit rating agencies. Venture capital: Meaning and significance. A brief introduction to Private Equity Leasing and Hire-Purchase.	10
	Tutorial	05
	TOTAL	30

Reading List:

1. M Y Khan, Indian Financial System 2010, McGraw Hill
2. E. Gardon & K. Natarajan: Financial Markets & Services. 2000, Himalaya Publishing House, Mumbai
3. Meir Kohn: Financial Institutions and Markets 2011, Tata McGraw Hill
4. Vasanthadesai: The Indian Financial System 2010, HPH

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5. Jones Rabk J., Fabozzi Frank J. and Modigliani Franco. (2013) Foundations of Financial Markets and Institutions, 3rd edition, Pearson
 6. N Varshney & D K Mittal: Indian Financial System 2011, Sultan Chand & Sons
 7. Machiraju H.R. (2012) Merchant Banking, 4th edition, New Age International Ltd
- Note: Latest edition text books may be used.**

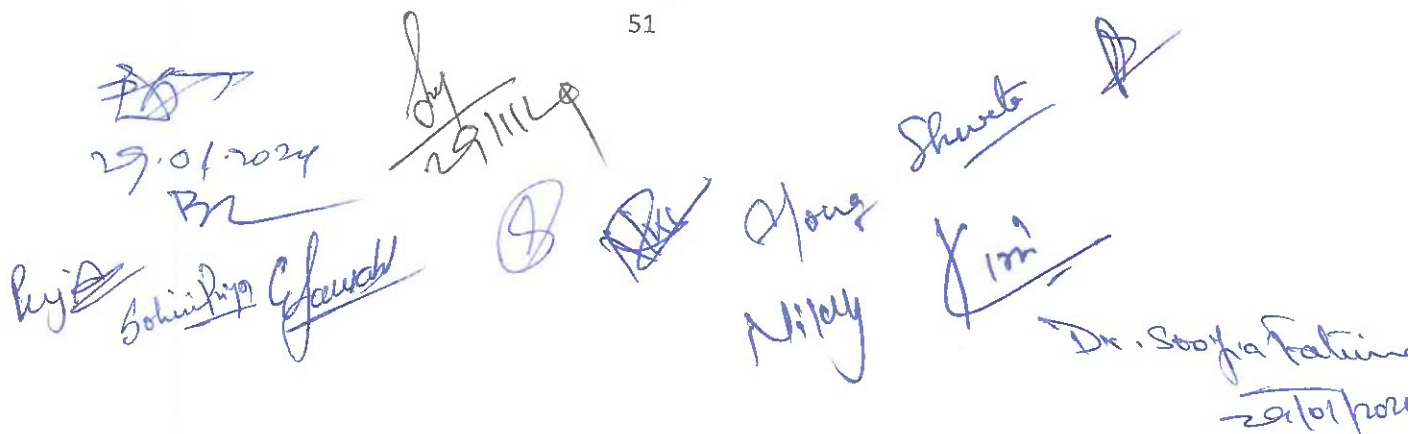
COM(P)MIC506: International Business

COURSE OUTCOME

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

- CO 1. Have a clear perspective on environmental factors both domestic and global business.
- CO 2. Identify functional resources useful for international business.
- CO 3. Understand the theories of international trade.
- CO 4. Understand the fundamentals of international business environment, organisational structure of international business operations and foreign trade promotions.

<u>COM(P)MIC506: International Business</u>		
PWC (Total : 3 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction to International Business: Globalization and its growing importance in world economy, impact of globalization, International Business- complexities of international business, modes of entry into International Business.	05
2	International organization and arrangements; WTO-its objects, principles, organizational structure and functioning, an overview of other organizations- UNCTAD, World Bank and IMF, commodity and other trading agreements.	05



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3	Regional economic cooperation- FTA International Finance Environment- International financial system and institutions, foreign exchange markets and risk management, foreign investment, types and flows, foreign investment in Indian perspective.	10
4	Foreign Trade promotion measures and organizations in India, special economic zones (SEZs) and 100% export oriented limits, measures for promoting foreign investments into and from India, India joint venture and acquisitions abroad. Financing of foreign trade and payment terms.	05
	Tutorial	05
	TOTAL	30

Reading List :

1. Charles W.L. Hill and Jain, Arun Kumar, *International Business*, New Delhi
2. Johnson , Derbe and Colin (2018). *Turner*, International Business, Pearson Education.
3. Cherunilam, Francis (2016). *International Business Text and Cases*. PHI Learning.
4. Varma Sumali (2018). *International Business*, Pearson Education.
5. Peng and Srivastav (2013). *Global Business*, Cengage Learning.
6. Bennett, Roger (2018). *International Business*, Pearson Education.
7. Michael R. Czinkota et. al. *International Business*, Fortforth : The Drydan Press.

Note: Latest edition of text books may be used.

Internship (4 Credits)

COM(P)INT501: Internship


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SEMESTER – VI

Major Course (6 credits)

COM(P)MJC610: Communication Skill and Entrepreneurship Development

COURSE OUTCOME

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

- CO1: Apply appropriate communication skills to refine ability to communicate ethically and identify basic concepts related to business etiquette.
- CO2: Mind map the entrepreneurial skill development, design entrepreneurship model, entrepreneurship process and behaviour.
- CO3: Understand the role, traits, and functions of entrepreneurs.
- CO4: Identify the MSMEs environment, strategy formulation, implementation, development and feasibility analysis of small business.

COM(P)MJC610: Communication Skill and Entrepreneurship Development		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Communication Skill: Meaning and Objectives of Business Communication, Business Reports - Types and Steps, Business Etiquettes, Professional Skills and Values.	10
2	Entrepreneur: Nature, Characteristics and importance; Role of an entrepreneur: different views Psychological, social, economic and Managerial, Classification of entrepreneurs; Entrepreneurial traits and motivation; Entrepreneur distinguished from manager and leader Entrepreneurial function at different stages of enterprise life cycle; Sources of entrepreneurial supply; Entrepreneurial Ethics; Entrepreneurship Development- Models, Designing and Evaluating Entrepreneurship Programme.	15
3	Management of MSMEs: Environment of Small Enterprise Management; Small Enterprise management process vs. Large Enterprise management process. Strategy Formulation and Implementation. MSME/Udyam Registration, Brief Introduction to GeM.	10

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- Shweta
- Sohini Prinja
- Dr. Soujanya Fodda
- 29/01/2024
- Other signatures: Nibey, Gang, and others.

4	(a)Functional Management in MSMEs: Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Product Life Cycle; Promotional Activities for Small Business, (b)Startup Ecosystem.	15
	Tutorial	10
	TOTAL	60

Reading List:

1. Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata McGraw Hill
2. Kuratko&Hodgetts Entrepreneurship: Theory, Process, Practices, Thomson Learning Inc,
3. Drucker, Peter: Innovation and Entrepreneurship, Heineman
4. Holt Entrepreneurship: New Venture Creation, Prentice Hall of India, N. Delhi,
5. Desai, Vasant: Entrepreneurial Development Vol I Himalaya Publications, N. Delhi, Sage Publication, N. Delhi
6. Awasthi, D & Sebastian, J.: Evaluation of Entrepreneurship Progress, Sage Publications, N. Delhi,
7. Kumar Suresh E, Shreehari P, Savithri J (2010) Communication Skills and Soft Skills: An Integrated Approach, Chennai: Pearson Education.
8. Pachter Barbara &Cowie Denis (2013) Essentials of Business Etiquette, New York: McGraw Hill Education

Note: Latest edition of text books may be used

COM(P)MJC611: Indirect Tax Laws

COURSE OUTCOME

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

- CO1: Connect with the genesis of goods and services tax (GST), understand the constitutional amendment to implement GST in India and comprehend the composition and working of GST council.

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- CO2: Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3: Building the understanding for comprehending the utilization of input tax credit, the reverse charge mechanism of paying GST, the procedure for claiming refund under GST, highlight upon CGST & SGST, and apply the knowledge for levying taxes.
- CO4: Understand the basic concepts of Custom Law in India and the documents required for exports and imports.

COM(P)MJC611: Indirect Tax Laws		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction: Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Major defects in the structure of indirect taxes prior to GST, Rationale for GST; structure of GST (SGST, CGST, & IGST);	5
2	Levy and collection of GST GST council, GST Network, State Compensation Mechanism, Registration. Taxable event-“supply”of goods and services; place of supply; within state, interstate, import and export; time of supply; valuation for GST.	15
3	Valuation Rules Brief study of Input Tax Credit, Valuation rules, Exemption form GST; small supplies and composition scheme; classification of goods and services: composite and mixed supplies. Appeal to Appellate Authority.	15
4	Custom Law: Basic concepts, territorial waters, high seas, types of Custom duties, valuation, baggage rules and exemptions, documents for export and import.	15
	Tutorial	10
	TOTAL	60

Reading List:

1. The goods and services Tax(Compensation to states), 2017
2. The Union Territory Goods and service Tax, 2017

Note: In case of any subsequent notification/amendments regarding GST or Custom Law by the government, the syllabus would be updated accordingly.

Note: Latest edition of text books may be use.

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COM(P)MJC612: Fundamental of Investment

COURSE OUTCOME

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

- CO.1: Understand the investment environment.
- CO.2: Familiarise with different investment alternatives.
- CO.3: Acquire understanding to the approaches of equity analysis, debt market analysis & portfolio analysis.
- CO.4: Understand the concept of financial derivatives and gain knowledge on the role of investor's protection – Role of SEBI.

COM(P)MJC612: Fundamental of Investment		
PWC (Total : 6 Credits = Theory + Tutorial)		
Units	Topics to be covered	No. of hours
1	The Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate, Financial Assets, Real Estate Investment Trust, Investment vs. Speculation, The Market Participants, Concept of Return and Risk, Impact of Taxes and Inflation on return.	15
2	(a) Approaches to equity analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Price earnings multiple approach to equity valuation, ESG Investing (b) Approaches to debt market analysis	10
3	Portfolio Analysis: (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual Funds – Alternate Investment Funds	10
4	(a) Financial Derivatives: Introduction to Financial Derivatives, Financial Derivatives Markets in India, Commodities derivatives. (b) Role of SEBI in investor's protection – Investor's Education.	15
	TUTORIAL	10
	TOTAL	60

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Reading List:

1. Prasanna, Chandra (2017). "Investment Analysis and Portfolio Management", Tata McGraw Hill.
2. Rastogi R.P. (2018). *Fundamentals of Investment*, Sultan Chand and Sons, New Delhi.
3. Mays (2013). *An Introduction to Investment*, Cengage Learning.
4. Vohra N.D. and Bagri B.R. (2017). *Futures and Options*, McGraw Hill Education.
5. Jones C.P., *Investments Analysis and Management*, Wiley, 8th ed.

Note: Latest edition of text books may be used.

Minor Course (3 credits)

COM(P)MIC607: Modern Bank Management

COURSE OUTCOME

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

- CO1: Understand the concept of Banking.
CO2: Understand the concept of Investment Policy and Micro Finance.
CO3: Insight to Innovative and Digital Banking.
CO4: Familiarise with the role of Reserve Bank of India in agricultural & industrial finance.

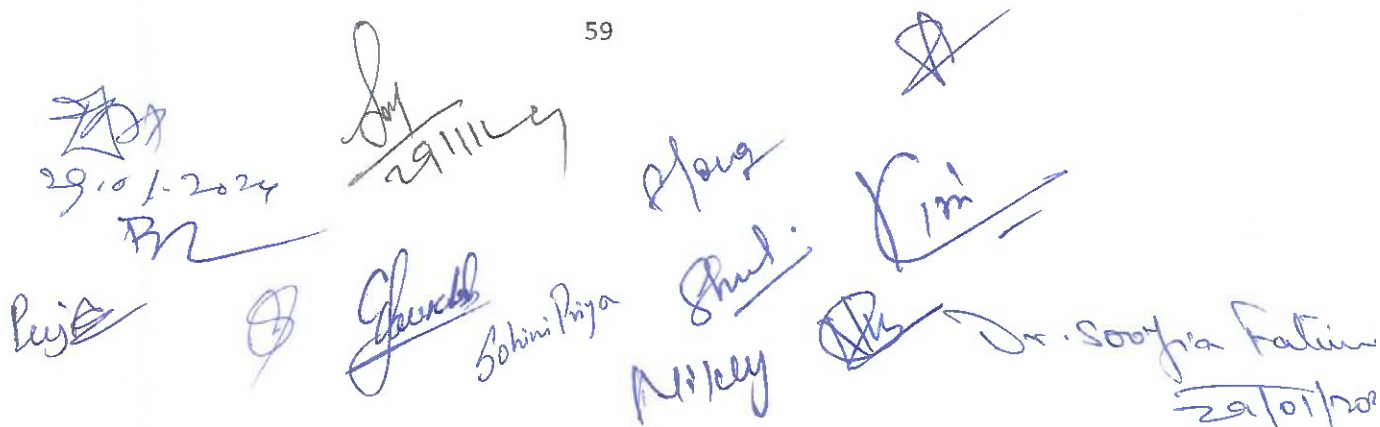
COM(P)MIC607: Modern Bank Management		
PWC (Total : 3 Credits = Theory + Tutorial)		
Units	Topics to be covered	No. of hours
1	Introduction to Banking Brief introduction to Banking.	05
2	Investment Policy and Delivery Channels. Principles of Investment Policy, Basic and allied principles. Financial Inclusion: Meaning, Need and Importance, PMJDY, Micro - Finance Need, Features, Importance. Negotiable Instruments – Meaning – Features. Cheques: features, types of Cheques. Demand drafts, Dishonor of Cheques Paying Banker and Collecting Banker (meaning only)	10

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Unit	COM(P)MIC608:Sustainability and Corporate Social Responsibility PWC (Total : 3 Credits = Theory + Tutorial)	No. of hours
1	Introduction to sustainability Concept of sustainability and stakeholder management, Sustainable Business. Objectives of sustainability from business perspective and from societal perspective. Importance of developing sustainable business practices.	05
2	Sustainability Disclosure and Reporting practices in India Disclosure Practices of Global Reporting Initiatives (GRI) for Sustainability Reporting in India, SEBI's ESG and business responsibility disclosures, Mandatory v/s Voluntary Environmental Disclosures, Benefits of sustainability reporting, Barriers and Challenges to Sustainability Reporting.	10
3	Introduction to Corporate Social Responsibility Concept of Corporate Social Responsibility: Concept, definition and objectives of CSR, Scope of CSR, Principles of CSR, Need and Significance of CSR, History and Evolution of CSR in the Indian and International context Millennium Development Goals (MDG), Sustainable Development Goals (SDG), OECD guidelines for CSR.	05
4	Policy & Governance Laws and Regulations in India for CSR: Provisions of the Companies Act, National Voluntary Guidelines, Guidelines for formulation of CSR policy, Social Auditing, CSR case studies, Recent and emerging trends in CSR.	05
	Tutorial	05
	Total:	30

Readings List:

1. Bradshaw, T. and D. Vogel. 1981. Corporations and their Critics: Issues and Answers
2. The Problems of Corporate Social Responsibility. New York: McGraw Hill Book Company.
3. Brummer, J.J. 1991. Corporate Responsibility and Legitimacy - An Interdisciplinary



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4. Analysis, Westport, CT: Greenwood Press.
5. Cannon, T. 1992. Corporate Responsibility (1st Ed.) London: Pitman Publishing.
6. Grace, D. and S. Cohen 2005. Business Ethics: Australian Problems and Cases. Oxford:
7. Oxford University Press.
8. Reddy, Sumati and Stefan Seuring. 2004. Corporate Social Responsibility: Sustainable Supply Chains. Hyderabad: ICFAI University Press

Note: Latest edition of textbooks may be used


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SEMESTER – VII

Major Course (6 credits)

COM(P)MJC713: Business Mathematics And Statistics

COURSE OUTCOME

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

- CO.1: Acquire basic knowledge of mathematics and its applications in the field of commerce and industry.
- CO.2: Understanding the concept of Permutation and Combination and Sequence and Series in the mathematical term.
- CO.3: Recognize the importance and value of mathematics and statistical thinking and approach to problem solving.
- CO.4: Gain extensive understanding to statistic data and descriptive statistics.

COM(P)MJC713: Business Mathematics and Statistics		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Matrices & Determinants Algebra of Matrices- Matrix operation- Business Applications. Expansion of Determinants and its properties. Minor and cofactors, Adjoint and inverse of square matrix. Solution of system of linear equations (having- unique solution and involving not more than three variables) by using matrix inversion method and by Cramer's rule.	10
2	a) Permutation and Combination Basic concepts of Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results. b) Sequence and Series Introduction Sequences, Series, Arithmetic and Geometric progression. c) Probability Distributions -Binomial, Poisson and Normal distributions with business applications.	15

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COM(P)MJC714: Strategic Management, Ethics and Corporate Governance

COURSE OUTCOME

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

- CO1: Understand the concepts of Strategic Management
- CO2: Apply various strategy formulation techniques in decision making
- CO3: Identify the ethical and unethical practices going on in Corporates
- CO4: Understand the policies of Corporate Governance and its theories.

COM(P)MJC714: Strategic Management, Ethics and Corporate Governance		
PWC (Total : 6 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction to Strategic Management Concept of Strategy, Nature, Scope, Process and importance of Strategic Management, Formal Planning and Strategic Intent, Strategic Planning Process, Strategic Management Vs. Operational Management, Ethics in Strategic Management, Concept of Mission and VMOST model- Vision, Mission, Goals & Objectives, Strategy and Tactics.	10
2	Strategic Analysis Concept and approaches to Strategic Formulation, Type of Strategies. SWOT analysis, Portfolio analysis - BCG matrix, Porter's Five Forces Theory - Strategic planning: Meaning, stages, alternatives, strategy formulation - Growth and defensive strategies - Mergers and Demergers, Joint venture and strategic alliance - Evaluation of strategic alternatives - Public Private Partnership, EPC Modes.	15
3	Ethics and Business Nature and scope of Ethics, Facts and value, Ethical subjectivism and Relativism, Moral Development, Ethics and Business, Application of Ethical theories in Business, Ethical Issues in Functional areas of Business.	10
4	Corporate Governance Origin and Development of Corporate governance, Theories underlying Corporate Governance. Codes and Standard on Corporate Governance. Emphasis on Corporate governance, Ethics and Governance, Process and Corporate Governance, causes and failures of Corporate Governance.	15
	Tutorial	10
	TOTAL	60

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Reading List:

1. David J. Fritzsche; Business Ethics: A global and Managerial perspective, TMH, New Delhi
2. R.C.Shekhar; Ethical Choices in business, response Book, New Delhi
3. Rituparana Raj; A study in business ethics, Himalaya, Bombay
4. Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi

Note: Latest edition of text books may be used

COM(P)MJC715: Corporate Tax Planning**COURSE OUTCOME**

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

CO1: Understand the strategy of taking different financial/managerial decisions after assessing various corporate tax laws.

CO2: Understand the basic concept of tax planning with reference to setting up a new business with respect to location, nature, forms of ownership and reference to capital.

CO3: Assess the tax planning provisions with reference to non -residents, double taxation relief, provisions related to Slump sale, demerger, amalgamation and conversion of LLP into Company.

CO4: Familiarise with the concept of tax avoidance and tax evasion.

COM(P)MJC715: Corporate Tax Planning		
PWC (Total : 6 Credits = Theory + Tutorial)		
Units	Topics to be covered	No. of hours
1	Corporate Tax in India <ol style="list-style-type: none">a) Type of companies.b) Residential status of companies and tax incidence.c) Tax liability and minimum alternate tax.d) Carry forward and set off of losses in case of certain companies.e) Deductions available to corporate assessee.f) Tax on distributed profits of company, Mutual Fund	10

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2	Tax planning with reference to setting up a new business a) Location of business b) Nature of business c) Form of ownership; Proprietorship/ Partnership Firm/Limited Liability Partnership(LLP)/ Company d) Tax planning with reference to capital e) Structure, dividend decision and bonus shares.	10
3	Tax Planning with reference to non-residents, double taxation relief	10
4	Tax Planning with reference to business restructuring: Amalgamation, Demerger, Slump Sale, Conversion of sole proprietary, Concern/ Firm/ LLP into company.	20
	TUTORIAL	10
	TOTAL	60

Reading List:

1. Singhania, Vinod K. and Singhania and Monica Singhania. *Corporate Tax Planning*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*, Bharat Law House, Delhi.
3. Shuklendra Acharya and Gurha M.G. *Tax Planning Direct Taxes*, Modern Law Publication, Allahabad
4. Mittal D.P. *Law of Transfer Pricing*, Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22
6. Ghosh T.P., *IFRS*, Taxmann Publications Pvt. Ltd., New Delhi.
7. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used.

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Minor Course (4 credits)

COM(P)MIC709: Business Communication and Etiquettes

COURSE OUTCOME

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

CO.1: Apply appropriate communication skills to refine ability to communicate ethically.

CO.2: Display competence in oral, written, and visual communication.

CO.3: Identify basic concepts related to business etiquette.

CO.4: Discuss its applications in different situations and appreciate the key minimum standards required by etiquette practice.

COM(P)MIC709: Business Communication and Etiquettes		
PWC (Total : 4 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction to Communication Meaning and definition of communication, Business Communication, Means and mode of Communication, Purpose of communication, Requirement of effective Communication, importance of communication in business, Communication Process Models, Barriers to Communication, Essentials of effective Communication, 7 Cs of Communication, Communication Flows	10
2	Business Reports and Presentation Meaning and objectives of written communication, Business Letter: Essentials of a business letter, layout and parts of a business letter, Reports and Presentation – Meaning, Objectives of report, Features of Report, Business Reports, Types of Business Reports, Steps in preparing the report, Sales Report, Financial Report.	10
3	Introduction to Business Etiquette Business Etiquette, understanding business etiquette, Minimum standards required by etiquette practice, Example of organizational culture, Knowledge and appreciation of courtesy and good manners at work.	05

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4	Professional Skills and Values The values and expectations of different cultures, determining which etiquette style is best suited to particular cultures, Effective polite verbal communication, Professional phone, letter and email etiquette, and Phone etiquette. Professional manners, Meeting protocol, agenda and minutes of meeting	10
	Tutorial	05
	TOTAL	40

Readings List :

1. Essential references: • C.S Rayudu, "Communication" Himalaya Publishing House, 2012
2. Myer & Myer, Communication Mcgraw Hill, 2007
3. Rai&Rai, Business Communication – Himalaya Publishing House , 2011
4. P. D. Chaturvedi, MukeshChaturvedi , Business Communication- Skills, Concepts and Applications, Pearson Publications, 2013
5. Kumar Suresh E, Shreehari P, Savithri J (2010) Communication Skills and Soft Skills: An Integrated Approach, Chennai: Pearson Education.
6. Pachter Barbara &Cowie Denis (2013) Essentials of Business Etiquette, New York: McGraw Hill Education

Note: Latest edition of text books may be used

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SEMESTER – VIII

Major Course (6 credits)

COM(P)MJC816: Business Research Methods

COURSE OUTCOME

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

CO1: Acquire knowledge to conduct research, analyse data and make inferences effectively.

CO2: Understand the scope and purpose of business research.

CO3: Understand the research process, measurement and report preparation.

CO4: Acquire insight to take up and write a project report.

COM(P)MJC816: Business Research Methods		
PWC (Total : 6 Credits = Theory + Tutorial)		
Units	Topics to be covered	No. of hours
1	Introduction: Introduction: meaning of research: scope of business research, purpose of research- exploration, description, explanation, unit of analysis- individual, organization, groups and data series, conception, construct, attributes, variables and hypothesis, Research Design, Literature review	15
2	Research Process: An overview; problem identification and definition, selection of basic research methods, field study, laboratory study, survey method, observational method, existing data based research	15
3	Data Analysis and Interpretation: Understanding, designing and Qualitative methods of data collection, questionnaire design. Parametric & Non-Parametric Tests;	15
4	Null & Alternative Hypothesis, Error in Testing of Hypothesis, Critical Region, Degrees of Freedom, One Tailed & Two Tailed Tests, Standard Errors; Procedure for Testing of Hypothesis.	15
	TOTAL	60

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Reading List

1. Babbie, Earl R. The Practice of Social Research Wadsworth Publication
2. Chawla , Deepak and Sondhi , Neena . Research Methodology : Concept and Cases. Vikas Publications
3. Webstar, Allen L., Applied Statistics for Business and Economics : An essential Approach . TMH
4. Emory , C. Willium . Business Research Methods , Homewood, Richard D. Irwin
5. Gujrati, Damodar., Dawn, C. Porter., and Gunasekar, Sangeetha. Basic Econometrics . Tata McGraw H
6. Kothari C.R. Research Methodology – Methods and Techniques (New Age International, New Delhi)
7. Krishnswamy, K.N., Shivkumar, AppaIyer and Mathiranjana M. Management Research Methodology; Integration of Principles, Methods and Techniques (Pearson Education, New Delhi)

Note : Latest edition of text books may be used

Minor Course (4 credits)

COM(P)MIC810: Managerial Economics

COURSE OUTCOME

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

- CO1: Develop basic understanding about business opportunities, corporate project management in terms of idea generation, product selection, location design and project life cycle.
- CO2: Able to understand the feasibility studies and project appraisal techniques for project formulation.
- CO3: Able to identify the significance of cost and sources of project financing for estimation of optimum capital structure .

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CO4: Able to analyse the investment opportunities under certainty & risk environment as well as to develop effective organization structure for monitoring and controlling of projects.

COM(P)MIC810: Managerial Economics		
PWC (Total : 4 Credits = Theory + Tutorial)		
Unit	Topics to be covered	No. of hours
1	Introduction: Nature & Scope of Managerial Economics, Features & Objectives of Firm, Distinction from Traditional economics. Profit Theories-Profit Planning-Profit Policies-Break Even Analysis-Meaning -Assumption & Uses. Determination of BEP in terms of Physical units and monetary term- BEP Chart.	10
2	Theory of Consumer Choice: Cardinal Utility approach indifference approach, Demand estimation for major consumer durable and non-durable products ;Demand forecasting techniques. Production Theory: Production function- Production with one and two variable inputs ;stages of production ;Economies of scale; Cost theory and estimation; Short and long run; cost function-their nature ,shape and inter- relationship ;Law of variable proportions; Law of returns to scale.	10
3	a) Price determination under different markets – Perfect Competition – Monopoly –Price-Price discrimination– dumping - Monopolistic & Oligopoly. b) Pricing Policy – Meaning – Objectives – factors & General considerations involved in pricing policy, Methods of pricing, Marginal and full cost pricing, Cost plus, rate of return method, administered price.	10
4	Business Cycle: Nature & Phases of a business cycle, Keynesian Theory.	05
	Tutorial	05
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Reading List :

1. Peterson, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
2. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
3. Varian, H. R.: International Microeconomics; A Modern Approach, East West Press, New Delhi.
4. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand Sons, New Delhi.
5. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.

Note: Latest edition of textbooks may be used.

Research Project/Dissertation (12 Credits)

COM(P)RP801: Research Project/Dissertation

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