

**B.Com. (Hons.)**  
**III<sup>rd</sup> Year**  
**Detailed Syllabus**

### SEMESTER – V

S. No	Course Code	Course Title	Lectures (L) Hours/ Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
<b>Core Courses</b>						
1	CMUCBM501T	Income Tax Laws & Practices	4	0	0	4
2	CMUCBM502T	Fundamentals of Financial Management	4	0	0	4
3	CMUCBM503T	International Business	4	0	0	4
<b>Discipline Specific Courses (DSE)</b>						
4	---	Elective Paper – I (Group A)	4	0	0	4
5	---	Elective Paper – II (Group A)	4	0	0	4
<b>Generic Electives (GE)</b>						
6	CMUCBM504T	Indian Economy	2	0	0	2
<b>Ability Enhancement Compulsory courses (AECC)</b>						
7	PTSPPB50T	Professional Proficiency – V	2	0	0	2
<b>Internship (I)</b>						
8	CMUCBM505P	UG Summer Internship	6	0	0	6
<b>Total Credits</b>						<b>30</b>

### SEMESTER – VI

S. No	Course Code	Course Title	Lectures (L) Hours/ Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
<b>Core Courses</b>						
1	CMUCBM601T	Indirect Tax Laws	4	0	0	4
2	CMUCBM602T	Corporate Law	4	0	0	4
3	CMUCBM603T	Business Mathematics	4	0	0	4
<b>Discipline Specific Courses (DSE)</b>						
4	---	Elective Paper – I (Group B)	4	0	0	4
5	---	Elective Paper – II (Group B)	4	0	0	4
<b>Generic Electives (GE)</b>						
6	CMUCBM604T	Introduction to Capital Market	2	0	0	2
<b>Ability Enhancement Compulsory courses (AECC)</b>						
7	CMUCBM605T	Disaster Management	2	0	0	2
<b>Dissertation / Project / Seminar Work</b>						
8	CMUCBM606P	UG Research Project Work	6	0	0	6
<b>Total Credits</b>						<b>30</b>

**LIST OF ELECTIVES – (GROUP A)**

<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Lectures (L) Hours/ Week</b>	<b>Tutorial (T) Hours/ Week</b>	<b>Practical (P) Hours/ Week</b>	<b>Credits</b>
1	CMUBM5106T	Retail Concepts & Practices	4	0	0	4
2	CMUBM5107T	Investment analysis & Portfolio Management	4	0	0	4
3	CMUBM5108T	Advertising & Marketing Communication	4	0	0	4
4	CMUBM5109T	Corporate Tax Planning	4	0	0	4
5	CMUBM5110T	Performance appraisal and Compensation Management	4	0	0	4

**LIST OF ELECTIVES – (GROUP B)**

<b>S. No</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Lectures (L) Hours/ Week</b>	<b>Tutorial (T) Hours/ Week</b>	<b>Practical (P) Hours Week</b>	<b>Credits</b>
1	CMUBM6207T	Strategic Management	4	0	0	4
2	CMUBM6208T	Life Insurance concept & Practices	4	0	0	4
3	CMUBM6209T	Customer relationship management	4	0	0	4
4	CMUBM6210T	Human resource planning & development	4	0	0	4
5	CMUBM6211T	Marketing of Banking Services	4	0	0	4

**B.Com. (Hons.)**  
**Semester – V**  
**Detailed Syllabus**

**Course Title: Income Tax Laws & Practices**  
**Semester: V**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To introduce the basic concept of Income Tax

CO:2 To develop an idea about Salary, house property, Profit and gains of business or profession, capital gain and income from other sources.

CO3: To gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

CO4: To gain knowledge of income from other sources.

CO5: Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Remember and understand the concept, need and types of Income Tax and Residential Status.

CLO2: Describe and illustrate the concept of various heads of Income Tax

CLO3: Understand, organize categories and evaluate various sources of Income on individual and company level.

CLO4: Examine and propose the concept of assessment of individual Tax.

CLO5: Identify problems to a variety of tax subjects that are common to many taxpayers and suggest solutions for the same.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Income Tax Law an overview Basic concept: income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Residential status, Scope of total income on the basis of residential status, Exempted income under section 10	10
2	Income under the head Salaries Scope, perquisites their valuation, profits in lieu of Salary, provident funds and their tax implication & deductions. Income from House Property, Annual Value, Its Computations and deduction	10
3	Profits & Gains from business or profession- scope- basis of charge, deduction, expenses expressly disallowed, Computation of Income. Capital Gains, Basis of charge, Long Terms & Short Term Capital assets, Exemptions and deductions	10
4	Income from other sources- basis of charge, scope, deductions, Computation of income aggregation of Income, set-off & carry forward & set-off losses	10
5	Procedure for computation of total income (taxable income) of individual. Income tax rates applicable for individual's computation of total income and tax payable.	10

**Recommended Text Books:**

1. Singhanian, Vinod K., and Monica Singhanian,, —Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Mehrotra, H.C., —Income Tax Law, Sahitya Bhawan, Agra.
3. Ahuja, Girish and Ravi Gupta, —Systematic Approach to Income Tax, Bharat Law House, Delhi.
4. Dinker Pagare: Income Tax Law and Practice ; Sultan Chand & Sons, New Delhi.

**Recommended Reference Books:**

1. Chandra, Mahesh., S.P. Goyal and D.C. Shukla, —Income Tax Law and Practice, Pragati Prakashan, Delhi.
2. Pagare, Dinkar., —Law and Practice of Income Tax, Sultan Chand and sons, New Delhi.
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax ; Sahitya Bhawan Publications, New Delhi.

**Course Title: Fundamentals of Financial Management**  
**Semester: V**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To understand the concept of financial management and identify the tools for best financial management practices.

CO2: To acquaint the students with the skills for reporting and decision making in areas of investment, finance and dividend decisions by applying the various tools and techniques.

CO3: To give an insight about Finance manager role and responsibility and develop those skills in students. Analysis of qualitative and quantitative information needed to develop a financial plan.

CO4: To impart knowledge for efficient utilization of organisation funds and evaluation of financial instruments.

CO5: Understand the concept of working capital management.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Understanding the concept of maximization of shareholders wealth by applying techniques of time value of money, asset valuation and risk return tradeoff. Understanding and analyzing the real life situations in the corporate world and public sector.

CLO2: Understanding the concept of Investment Decision and Cost of capital for optimum allocation of funds. Application of evaluation criteria like Payback period, NPV, IRR, PI etc in decision making.

CLO3: Developing understanding about various sources of finance and financial assets such as shares, debenture etc. Analyzing risk return characteristics of different alternative capital structure through leverage and EBIT-EPS Analysis.

CLO4: Evaluation and selection of dividend decisions that maximize shareholder's wealth.

CLO5: Discuss the concept of Working Capital Management, examining trade-off between liquidity and profitability for optimum utilization of fixed assets.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Conceptual Framework of Financial Management: Meaning, Nature and Scope of Financial Management, Financial Goal- Profit Vs. Wealth Maximization, Role and Functions of Finance Manager, Finance Functions-Investment, Financing and Dividend Decisions, Time Value of Money	10
2	Investment Decisions- Nature of Investment Decisions, Investment Evaluation Criteria- Traditional Approach – Payback Period, Accounting Rate of Return (ROR), Modern Approach – Net Present Value (NPV), Internal Rate Of Return (IRR), Profitability Index (PI) and Capital Rationing Cost of Capital: Significance of Cost of Capital, Calculation of Cost of Equity, Preference Shares, Debentures and Retained Earnings and Weighted Average Cost of Capital (WACC)	10
3	Financing Decision: Sources of Business Finance: Long – Term Sources of Finance – Equity Shares, Preference Shares, Debentures and Bonds, Concept and Approaches of Capital Structure Decision: Net Income Approach (NI), Net Operating Income Approach (NOI), Traditional and Modigliani Miller Approach, Leverage Analysis – Financial, Operating and Combined Leverage; EBIT-EPS Analysis and Indifference Points	10
4	Dividend Decision: Concept of Retained Earnings and Plough Back of Profits, Relevance and Irrelevance Theories of Dividend Decision: Walter's Model, Gordon's Model and Modigliani Miller Model; Factors Affecting Dividend Decision. Working Capital Management: Concept of working capital, components of working capital, working capital cycle, factors affecting working capital requirement, management of working capital, financing of working capital, approaches in working capital financing	10
5	Capitalization: meaning, effects and remedies of under capitalization, over capitalization and watered stock. Capital structure: Meaning, importance and determination of capital structure. Trading one equity: meaning, benefits and risks, operating leverage and financial leverage: meaning and degree of combined leverage (no numerical). Sources of long term finance: equity, debentures and preference shares: meaning, advantages and limitations of each.	10

**Recommended Text Books:**

1. Khan and Jain; —Financial Management- Text and Problems| Tata McGraw Hill
2. Elements of Financial Management, by S.N.Maheshwari
3. Principles of Financial Management, by N.P.Agrawal, R.K.Tailor, Pioneer Publications 2008
4. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers

**Recommended Reference Books:**

1. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house
2. Financial Management by S.C.Kuchhal
3. Prasanna Chandra; —Financial Management Theory and Practice|, TMH, 8 th Ed., 2011 R3.
4. R P Rustagi; —Financial Management: Theory, Concepts & Problem|, Taxmann,

**Course Title: International Business**  
**Semester: V**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To give students an understanding of the different principles and theories of international management.

CO2: To attain familiarity of international commerce, their theories and the ideas that underpin it.

CO3: To understand the scope and challenges for a company to enter into the international market along with the theories of International Trade.

CO4: To gain knowledge of various concept related to international business.

CO5: To learn nature, scope and structure of International Business.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Learn about the fundamentals of international business.

CLO2: Understand the depth of international business as a subject of study.

CLO3: Learn the relevant topics in the context of international business.

CLO4: Outline the major business domains' roles in international trade.

CLO5: Learn about the International Financial Institutions

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	<b>INTERNATIONAL BUSINESS: AN OVERVIEW</b> Evolution of International Business, Drivers of Globalization, Influences of International Business, Stages of Internationalization, Differences between Domestic and International business, international business approaches, advantages of international business.	10
2	<b>THEORIES OF INTERNATIONAL TRADE</b> Mercantilism, Theory of absolute cost advantage, Comparative cost advantage theory, Relative factor endowment theory, Country similarity theory, Product life cycle theory.	11
3	<b>MODES OF ENTERING INTERNATIONAL BUSINESS</b> Modes of Entry, Exporting, licensing, franchising, contract manufacturing, management contracts, turnkey projects, foreign direct investment, alliances like mergers and acquisitions, joint ventures. Foreign Direct Investment – Factors Influencing FDI, Reasons for FDI, Costs and Benefits of FDI, Trends in FDI, Foreign Direct Investment in India.	9
4	<b>INTERNATIONAL FINANCE, HR, PRODUCTION AND RELATED CONCEPTS</b> Introduction to International Financial Management, Balance of Trade and Balance of Payment, Determination of Exchange Rate; Financial Markets and Instruments, Methods of Payment in International Trade, International Production & Logistics Management	9
5	<b>INTERNATIONAL TRADE BLOCKS</b> World Trade Organization – General Agreement on Tariffs and Trade (GATT), Establishment of World Trade Organization, The Uruguay Round Package: Organization Structure of the WTO, WTO – The Third Pillar in the Global Business, International Financial Institutions and Liquidity – IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation. NAFTA, ASEAN, SAARC, EU. International Institutions - WTO, GATT, IMF, Asian Development Bank and World Bank. FEMA, FERA Acts.	11

**Recommended Text Book:**

1. Cherunilam F - International Trade and Export Management (Himalaya, 2007)
2. International Business-by John Daniels (TMH, 6th Ed.)
3. Jaiswal Bimal - International Business (Himalaya Publication)
4. Kumar R and Goel, International Business, (UDH Publications, edition 2013)
5. Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)

**Recommended Reference Book:**

1. Ministry of Commerce, Export Import Policy, Government of India, New Delhi.



2. Ministry of Commerce, Handbook of Procedures, Vols. I and II, Government of India, NewDelhi.
3. Customs and Excise Laws, Various issues.
4. Hill C.W. - International Business (TMH, 5th Ed.)
5. Nayyar Deepak, Foreign Trade Sector, Planning and Industrialisation in India, in Terance J. Byres (ed.), The State Development Planning and Liberalisation in India, Delhi, 1997
6. Nayyar Deepak, India's Exports and Export Policies in 1960 , Cambridge University, Press.

**Course Title: Indian Economy**  
**Semester: V**

**Course: B.Com (H)**

**L T P C**  
**2 0 0 2**

**Course Objective:**

CO1: To provide fundamental knowledge and exposure to the concepts, theories and practices of economics in the field of management.

CO2: To attain familiarity of Indian economy and its components.

CO3: To conquer the information of economy, and its present status.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Understand the essential ideas in Managerial Economics pertinent to consumer, producer, and wealth-owner, including concepts, theories, and rules of utility and indifference curve.

CLO2: Evaluation of Economic system of Indian Economy and its performance in current scenario.

CLO3: Understanding of policy regimes in Indian Economy.

**Credits-02**

**Hours-25**

Unit	Content	Hours
1	Basic Issues in Economic Development, Concept and Measures of Development and Underdevelopment; The concept of economic growth and development, India's recent position in the world economy (based on World Bank GNI per capita), Human Development- concept, the Human Development Index – interpretation of indicator and value & rank of the indicator for India in the world context.	8
2	Basic Features of the Indian Economy Composition of national income and occupational structure, per capita income, inflation, unemployment, income distribution, poverty; India's population demographics, infant mortality rate, literacy rate, gender composition-female male ratio (issue of missing women) and age structure- concept of demographic dividend.	9
3	Policy Regimes, Growth, Development & Structural Change, Policies for Agricultural and Rural Development (since Green Revolution till recently), Major Industrial policies under planning- Nehru-Mahalanobis Model and Liberalization, Globalization and Privatization (LPG) model of industrial growth. Evolution of Disinvestment policy of Government, Economic Reforms since 1991 – in banking sector (Narasimham Committee report main suggestions), FDI, FPI entry in domestic sectors.	8

**Recommended Text Books:**

1. Mishra S K and Puri V. K. 2015, Indian Economy, Himalaya Publishing Co., Mumbai. 33rd edition.
2. Datt R. and Sundaram K.P.M., 2015, Indian Economy, S. Chand and Co., New Delhi. 71st edition.
3. Ghosh A. (Latest Edition), Indian Economy, World Press, Calcutta.
4. Ahluwalia I.J. & I.M.D. Little 1998, India's Economic Reforms & Development: Essays for Manmohan Singh, Oxford University Press, Delhi.
5. Kapila Raj and Kapila Uma 2001, India's Economy in the 21st Century: Collection of Select Articles, Academic Foundation, Ghaziabad.

**Recommended Reference Books:**

1. Patel, I.G. 1998 Economic Reforms and Global Change, Macmillan, Delhi.
2. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
3. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. BimalJalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
4. Tandon B.B. and Tandon K.K. 2015, Indian Economy, Tata McGraw Hill, New Delhi.

5. Dreze Jean and SenAmartya 1996, Indian Economic Development and Social Opportunity, Oxford University Press, Delhi

**Course Title: Professional Proficiency V**  
**Semester: V**

**Course: B.Com (H)**

**L T P C**  
**2 0 0 2**

**Course Objective:**

CO1: To help students do Self Analysis and to help them strengthen their Written Communication Skills.

CO2: To teach them Professionals Skills and Interview Skills to become job ready.

CO3: To enable the students to refine their mathematical, logical and analytical skills

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Identify their strengths, Weaknesses & Goals and will be able to write an effective Resume.

CLO2: Prepare them for the transition from campus to Corporate.

CLO3: Examine their employability skills.

**Credits-02**

**Hours-25**

Unit	Content	Hours
1	<p><b>Hard Skills</b></p> <p>Synthesis of sentences, Figures of Speech, Expansion of Ideas/ Proverbs into a story or paragraph, Paraphrasing, Comprehension ( Competitive Level)</p> <p><b>The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.</b></p>	5
2	<p><b>Soft Skills</b></p> <p><b>Speaking:</b> Powerpoint Presentation, Oral-Aural Exercises, Comprehension of Audio and VideoClips, Listening to short documentaries and Interviews by eminent media houses (NDTV, BBC India etc) to develop critical thinking in the language. Expressing opinion on current affairs.</p> <p><b>The aim should be to enable the students to express themselves in the language and gain proficiency and confidence in speaking the language. They should develop skills to be able to better present their ideas and openly express their thoughts and opinions. They should develop independent and critical thinking.</b></p>	5
3	<p><b>Practice Sheet</b></p> <p>Questions (Subjective and Objective) based on the instruction given for hard skills to be distributed every week.</p> <p><b>The aim should be to bring the instruction given in practice by making them write, speak and think along the lines of the instruction given. The practice sheet should be evaluated and necessary feedback must be given. Some exercise on compositional skills must be given so that they develop a sense of writing and expressing themselves through the written word.</b></p> <p><b>Quantitative Aptitude</b> Data Interpretation Time &amp; Distance. Simple and Compound interest.</p> <p><b>Logical Reasoning</b> <b>NON-VERBAL REASONING.</b> Order and Ranking Syllogism</p>	15

B.Com. (Hons.)  
Semester – VI  
Detailed Syllabus

**Course Title: Indirect Tax Law**  
**Semester: VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To understand the contemporary taxation structure in India.  
CO2: To know legal frame work and chargeability of goods and services tax laws and their operations.  
CO3: To know levy provisions of GST Law  
CO4: To understand the assessment and procedural provisions  
CO5: To understand role of technology n GST

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: explain the various terms related to indirect taxes.  
CLO2: Explain the various terms related to Goods and Service tax (GST).  
CLO3: Discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.  
CLO4: compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.  
CLO5: analyze whether a person is required to obtain registration under GST law.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	<b>INTRODUCTION TO IDT</b> Introduction to IDT - Meaning, Classification of Taxes, Constitutional Validity, Introduction to Goods and Service Tax and Customs, Evolution of GST Act in India, Objectives of GST - Need for GST, Features of GST – Subsuming of taxes- Benefits of Implementing GST – Challenges of GST Regime — Constitution of GST Council – Structure, Power and Functions of GST Council.	<b>10</b>
2	<b>GOODS AND SERVICE TAX ACT</b> The CGST Act, 2017 – The SGST Act, 2017- Integrated Goods and Service Tax Act, 2017 - Meaning and Definition of Terms Used in GST Act, 2017- Other Definitions	<b>10</b>
3	<b>PROCEDURES AND LEVY UNDER GST</b> Registration under GST - Taxable turnover - GST Registration Forms and Process - Person Liable to Register Under GST - Compulsory Registration - Exempted Goods and Services Under GST - Rates of GST – GST at 5 % - GST at 12 % - GST at 18 % - GST at 28% - Procedure Relating to Levy (CGST & SGST) - Various Schedules Related to Supply - Computation of Taxable Value and Tax Liability [CSGT & SGST] - Procedure Relating to Levy (IGST) - Computation of Taxable Value and Tax Liability (IGST), Input Tax Credit – Set Off – simple problems on utilization of Input Tax Credit	<b>10</b>
4	<b>ASSESSMENT AND RETURNS</b> Meaning of Assessment under GST - Types of Assessment under GST - Furnishing Details of Outward and Inward Supplies, Claim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.	<b>10</b>
5	<b>GST AND TECHNOLOGY</b> Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design & Implementation Framework GSTN. Goods and Service Tax Suvidha Provider (GSP) – concept.	<b>10</b>

**Recommended Text Books:**

1. Indirect Taxes – Law and Practice by V. S. Datey
2. GST & Customs Law, K.M. Bansal, Taxmann
3. Indirect Tax Laws, Mahesh Gour, K.M. Bansal, V.S. Datey, Taxxman

**Recommended Reference Books:**

1. Indirect Taxes, Jaya Vasudevan Suseela, Eastern Book Company.

**Course Title: Corporate Law**  
**Semester: VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To state the meaning, kinds of corporation, promoters and their liabilities and the mode of consequences of incorporation.

CO2: To understand the memorandum of association and articles of association of a company

CO3: To explain prospectus of company and shares of company.

CO4: To examine the functioning of company and directors of company

CO5: To impart the information of depositories act.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Describe and understand the basics of Company law as well as explain diversified dimensions and concept of companies along with their historical development through different timeline and the distinction between Private Company and Public company.

CLO2: Understand the incorporation of company, analyze the different concept of company law and evaluate the rights and duties of promoter and their role in company. Identify actual application of corporate principles in board meeting.

CLO3: Understand the various types and issues of share capital. Analyze the effect of prospectus in the functioning of company and determine the liability of person who made any false statement in the prospectus or gives his/ her assent in time of issue of such prospectus.

CLO4: Understand and analyze the role, duties and power of director and company secretary.

CLO5: Discuss the issues concerned to the depository law.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	<b>Company and its forms :</b> Definition - Essential characteristics of company ,Kinds of companies, Difference between Private Company and Public company, Conversion of a Private company into a Public company - Public company into a Private company.	<b>10</b>
2	<b>Incorporation and its consequences:</b> Incorporation, Memorandum of Association, Articles of Association, additional documents required for incorporation, Certificate of incorporation, Commencement of business. Promoters - Meaning and importance, position, duties and liabilities.	<b>10</b>
3	<b>Financial Structure of companies:</b> The concept of capital, financing of companies Sources of capital, classes and types of shares; equity with differential right, issue of shares at par, premium and discount; bonus issues, rights issues. Share capital alteration, Alteration of share capital; reduction of paid-up capital, forfeiture and surrender.	<b>10</b>
4	<b>Management and Control of companies:</b> Directors - appointment, reappointment of directors, qualifications, disqualifications, remuneration, vacation or office, retirement, resignation and removal; loans to directors; their powers and duties, office or place of profit. Role of directors - Managing and whole - time directors. Company Secretary appointments, reappointment, powers and duties.	<b>10</b>
5	<b>Depositories Act 1965-</b> Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.	<b>10</b>

**Recommended Text Books:**

1. Legal Environment of Business: The ICAI University Press # 52, Nagarjuna Hills, Hyderabad - 500082.
2. Elements of Company Law - N.D. Kapoor Sultan Chand & Sons Educational Publishers, New Delhi.
3. A Manual of Business Laws - Dr. S.N. Maheshwari, Dr. S.K. Maheshwari
4. Company Law - Agrawal Nair, Banerjee, PragatiPrakashan, Meerut

**Recommended Reference Books:**

1. Company Law - Dr. Avtar Sing, Eastern Book Company, Lucknow
2. Company Law - Ashok K. Bangrial, Vikas Publishing House Pvt. Ltd
3. Textbook of Company Law, S. Chand & Company



**Course Title: Business Mathematics**  
**Semester: VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To understand about algebra and its application.  
 CO2: To understand about matrices and its uses in business.  
 CO3: To understand about financial computing.  
 CO4: To understand about differentiation and integration and its application.  
 CO5: To understand about Linear programming and its application.

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.  
 CLO2: Apply the knowledge in mathematics matrices in solving business problems.  
 CLO3: Solve problems in the areas of business calculus.  
 CLO4: Apply the knowledge in mathematics calculus in solving business problems.  
 CLO5: Demonstrate mastery of mathematical concepts that are foundational in business mathematics like linear programming simplex method etc.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	<b>Fundamental of Algebra</b> Set: Introduction, Representation of sets, Types and Basic operation on set, Laws of set algebra, Venn diagram, Use of theory in business. Relation & Function: Composite relations, Properties of relation, Definition of function, Classification of functions, Operations on functions. Introduction to permutation and combination (Simple Problem)	<b>10</b>
2	<b>Matrices</b> Introduction and Definition of matrix & determinant, Types of Matrices, Operation on Matrices, Transpose, Adjoint & Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the Cramer's rule, Use of Matrix in Business.	<b>10</b>
3	<b>Financial Computing</b> Percentage, Ratio and Proportion, Average, Profit and Loss, Simple and compound interest, Annuity and its types. Mathematical Series: Arithmetic & Geometric series (Basic simple Problem).	<b>10</b>
4	Differential Calculus: Differentiation, Differentiation of product of two functions, Differentiation of quotient of two functions, Differentiation by substitution, Maxima & Minima. Integral Calculus: Fundamental rule of Integration, Integration by substitution, Integration by parts, Finite integrals, Practical applications in real life business problem.	<b>10</b>
5	<b>Linear Programming</b> Linear programming problem, Formulation of Linear Programming, Graphical method of solution, Simplex method for solving the LPP, Transportation & Assignment problem.	<b>10</b>

**Recommended Text Books:**

1. Bhardwaj, R.S. (2005). Business Mathematics. New Delhi, Excel Books.
2. Contemporary Business Mathematics for Colleges, James E. Deitz and James L. Southam, 15<sup>th</sup> Edition

**Recommended Reference Books:**

1. Khan, S.M. (2012). A textbook of Business Mathematics. Viva Books Private Limited.
2. Sancheti, D.C. and Kapoor, V.K. (2014). Business Mathematics. S. Chand & Sons.
3. Soper, J. (2004) Mathematics for Economics and business: An Interactive Introduction. Wiley-Blackwell.
4. Schultheis, R.A. and Kaczmariski, R.M. (2005) Business Math. Cengage South Western.

**Course Title: Introduction to Capital Market**  
**Semester: VI**

**Course: B.Com (H)**

**L T P C**  
**2 0 0 2**

**Course Objective:**

CO1: To provide fundamental knowledge and exposure to the concepts, theories and practices of Indian financial system.

CO2: To attain familiarity with the functioning of SEBI and Stock Exchange.

CO3: To understand the concept of primary and secondary market.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Discuss the mechanism of capital market operations.

CLO2: Create awareness on SEBI, its objectives, powers, management & functions and stock exchange.

CLO3: Apply the practical aspects of primary market operations & book building process.

**Credits-02**

**Hours-25**

Unit	Content	Hours
1	The Indian financial system- meaning, Components, Role and functions, Recent development in the Indian financial system, Capital Market- significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market	8
2	SEBI-Establishment, Objectives, Powers and functions, Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, MCX, and major international stock Exchanges, Recent trends in Indian Capital Market	8
3	Primary market, Functions of new issue market,-Methods of floating new issue, IPO, FPO, Public issue, bonus issue, Right issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters. Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities	9

**Recommended Text Books:**

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
2. YogeshMaheswary : Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Preethi Singh : Dynamics of Indian Financial System
5. Sojikumar.K and Alex Mathew : Indian Financial System and Markets

**Recommended Reference Books:**

1. Bharathi. V.P.Pathak : Indian Financial System
2. Khan. M.Y : Financial Services.
3. International Trade and Financial Environment.
4. Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services

**Course Title: Professional Proficiency VI**  
**Semester: VI**

**Course: B.Com (H)**

**L T P C**  
**2 0 0 2**

**Course Objective:**

CO1: To develop Listening, Speaking, Reading, and Writing skills.

CO2: To enable correct English reading and writing ability,

CO3: To attain reasonable fluency in the Language and should also be exposed to introductory lessons of Aptitude Building

**Course Learning Outcomes (CLOs):** On Completion of this course, the students will be able to:

CLO1: Gain insight about Better representation of him / her in terms of communication skills and apply them in various business world.

CLO2: To develop personality and aptitude building required for jobs

CLO3: To inculcate employability skills and prepare for Industries /corporate and other Public and Private Sector jobs.

**Credits-02**

**Hours-25**

Unit	Content	Hours
1.	<p><b>Hard Skills</b></p> <p>Verb Patterns, deciphering words, advanced vocabulary building with usage, adjective clauses, adverb clauses (advanced level)</p> <p><b>The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.</b></p>	5
2.	<p><b>Soft Skills</b></p> <p><b>Speaking:</b> Interview, Group Discussion, Presentation of Ideas/ Selling Your Ideas, Thinking Out Loud, Expressing Critical/Objective Thoughts, JAM, TurnCoat, Debate.</p> <p><b>Listening:</b> Audio-visual input, analyzing and remembering highlights from the input, briefing, summarizing the input.</p> <p><b>The aim should be to enable the students to express themselves in the language and gain proficiency and confidence in speaking the language. They should develop skills to be able to better present their ideas and openly express their thoughts and opinions. They should develop independent and critical thinking. They should be immersed in the language so tha they are able to grasp it better.</b></p>	5
3	<p><b>Practice Sheet</b></p> <p>Questions (Subjective and Objective) based on the instruction given for hard skills to be distributed every week.</p> <p><b>The aim should be to bring the instruction given in practice by making them write, speak and think along the lines of the instruction given. The practice sheet should be evaluated and necessary feedback must be given. Some exercise on compositional skills must be given so that they develop a sense of writing and expressing themselves through the written word.</b></p> <p><b>Quantitative Aptitude</b> Data Interpretation Time &amp; Distance. Simple and Compound interest.</p> <p><b>Logical Reasoning</b> <b>NON-VERBAL REASONING.</b> Order and Ranking Syllogism</p>	15

**Course Title: Disaster Management**  
**Semester: VI**

**Course: B.Com (H)**

**L T P C**  
**2 0 0 2**

**Course Objective:**

CO1: To understand the concept and purpose of disaster management..

CO2: To understand the Vulnerability and Risk involve in disaster.

CO3: To handle issues related to disaster and able to analyse financial support required in managing the disaster..

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Understand the Concepts of concept and purpose of disaster management in various scenario.

CLO2: Able to recognize and asses the risk involve in disaster.

CLO3: To execute financial planning required in execution disaster management.

**Credits-02**

**Hours-25**

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
1	<b>Introduction to Disaster Management</b> Definition & concept, types of disaster-natural and human induced disaster.	<b>6</b>
2	<b>Disaster Vulnerability and Risk Assessment</b> Concept of Risk in disaster, risk evaluation, crisis management, national and international disaster recovery policies; geo-spatial technologies in disaster management	<b>9</b>
3	<b>Financial Arrangement in Disaster</b> Concept and identification of finance in Disaster; Financial planning for natural hazards; Financial Resilience; disaster financial management	<b>10</b>

**Recommended Text Books:**

1. Tushar Bhattacharya, Disaster Science and Management, TMH

**Recommended Reference Books:**

1. Burrough, Peter A. & Rachael McDonnell (1998). Principles of Geographical information systems. Oxford University Press
2. Medury, Uma Coping with Disaster: A Community-Based Approach In: Disaster Mitigation: Experiences and Reflections. Prentice Hall
3. Disaster Financial Mangement Guide (2020) Federal Management Agency.

# **LIST OF ELECTIVE PAPERS**

  

## **GROUP A**

**Course Title: Retail Concepts & Practices**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To remember the retailing concept and its relevance in Indian retail market.

CO2: To explain the retail business environment and elements of retail-mix.

CO3: To analyze the retail location choices and their effectiveness in Indian context.

CO4: To evaluate the retail strategies for effective retail business management in the competitive retail industry.

CO5: To understand the supply chain process for the performance improvement.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Understand the comprehensive view of retailing, retail industry and its evolution and remember the concepts, theories and principles of retailing.

CLO2: Identify the factors of retail business environment and their impact on retail mix.

CLO3: Evaluate the types of retail locations and effective category management.

CLO4: Demonstrate the understanding on retail customer buying behaviour, decision process and customer satisfaction.

CLO5: Analyze the situations and apply the fundamentals in real-world retailing issues and cases.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Concept of retailing, Importance of retail industry and its evolution in India; Functions of Retailing, Trends in retail in India: Current trends prevalent in India & Factors affecting trends, Formats of Retailing, Organized & unorganized retailing, Challenge faced by unorganized retailing from organized retailing, types of Organized and Unorganized retailing, Ethical issues in retailing	10
2	Retail Marketing Environment : Introduction- Definition of retail business environment, relevance of business environment in retailing, Types of retailers: Discount Stores, Department store, Warehouse store, Variety store, Hypermarket, Supermarket & Mall, Retail Marketing Mix: Shift from 4P's to 4 M's, Managing merchandise, monitoring & Pricing Strategy.	10
3	Retail location and site evaluation, Types of Retail location and process of site selection, Store: functions, external and internal store; display and atmospherics, Category management, product category lifecycles and category mix.	10
4	Customer Buying Decision Process: Types of Buying, Types of Customers, Customer Satisfaction, Issues in retail branding, pricing, promotion and services, Role of internet and IT in retailing.	10
5	Retail supply chain process improvement: Retail Supply Chain Performance improvement process, Store Layout, Human resource Management, Product Tracking Along Retail Supply Chains, IT in Retail-EDI, ERP, RFID, Bar Codes, The Demand-Driven Supply Chain, Collaboration with Supply Chain Partners	10

**Recommended Text Books:**

1. Gupta and Randhawa, Retail Management, 2008, Atlantic Pub.
2. SwapnaPradhan, Retail Management: Text & Cases, McGraw Hill
3. Levy, Michael, Weitz, Barton, Pandit, Ajay(2007); Retail Management; 8e; Tata McGraw Hill.
4. Rajesh Ray(2010), Supply Chain Management for Retailing, Tata McGraw Hill

**Recommended Reference Books:**

1. Sapna Pradhan, Retailing Management, Text and Cases, 3rd Ed, TMH Education Pvt. Ltd. New Delhi, 2011.
2. Ayers, James B., Odegaard, Marry A., Retail Supply Chain Management; Auerbach Publications, 2008
3. Chetan Bajaj, Retail Management
4. Cases in Management, R.Srinivasan, R.K.Srivastava, Biztantra, 2012. 5. Berman & Evans, Retail Management, TMH

**Course Title: Investment analysis & Portfolio Management**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To understand the need and objectives of investment.  
 CO2: To explain the securities and Interest rates.  
 CO3: To understand the capital market efficiency and financial statements.  
 CO4: To understand the portfolio and derivatives.  
 CO5: To know about investment companies and their performance.

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: Discuss about the importance of investment.  
 CLO2: Understand time value of money and real and nominal interest rates.  
 CLO3: Evaluate operating and Profitability Ratios.  
 CLO4: Analyze and discuss about the investment portfolio.  
 CLO5: Analyze the performance of different investment companies.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Objectives of Investment Decisions: Introduction; Types of Investors; Constraints; Goals of Investors. Financial Markets: Introduction, Primary and Secondary Markets; Trading in Secondary Markets; Money Market; Repos and Reverse Repos; Bond Market; Common Stocks.	10
2	Fixed Income Securities: Introduction-Time Value of Money; Simple and Compound Interest Rates; Real and Nominal Interest Rates; Bond Pricing Fundamentals; Bond Yields; Interest Rates; Macaulay Duration and Modified Duration	10
3	Capital Market Efficiency: Introduction; Market Efficiency; Departures from the /EMH, Financial Analysis and Valuation: Introduction; Analysis of Financial Statements; Financial Ratios (Return, Operating and Profitability Ratios); Valuation of Common Stocks; Technical Analysis.	10
4	Modern Portfolio theory: Introduction; Diversification and Portfolio Risks; Equilibrium Models The CAPM Multifactor Models; The Arbitrage Pricing Theory, Valuation of Derivatives: Introduction; Forwards and Futures; Call and Pu Pricing; Black- Scholes Formula	10
5	Investment Companies; Active vs. Passive Portfolio Management; Cost of Management –Entry/Exit Loads Fees; Net Asset Value ; Classification of Funds ; Other investment companies; Performance assessment of managed funds	10

**Recommended Text Books:**

1. Pandian P., Security Analysis and Portfolio Management, Vikas Publication, New Delhi
2. Chandra, Prasanna, Financial management, Tata Mc. Graw Hill, New Delhi

**Recommended Reference Books:**

1. NCFM Module – Investment Analysis and Portfolio Management
2. Alexander, G.J., W.F. Sharpe and Bailey, J.V, Fundamentals of investment, India Prentice Hall New Delhi.

**Course Title: Advertising & Marketing Communication**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To provide an in-depth understanding of integrated marketing communication concepts

CO2: To explore and evaluate an organization's marketing and promotional situation in order to develop an effective communication strategies

CO3: To understand the industry and the players

CO4: To enable students to develop a promotional plan adapted to a specific organization.

CO5: To understand about the various media strategies in advertising

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Remember and understand the role of marketing communications within the context of marketing strategies and would be able to analyze different tools of Promotion Mix.

CLO2: Apply and analyze theories to the development of marketing communications.

CLO3: Analyze and evaluate traditional marketing communication strategies vis-à-vis modern communication. Articulate specialized knowledge in both oral and written contexts reflective of target audience.

CLO4: Apply and analyze the stages involved in developing effective marketing communications. Evaluate the impact of emerging technologies and globalization on the nature of marketing communications inclusive of social and cultural influences.

CLO5: Evaluate and suggest the best media to be used in advertising.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	An Introduction to Integrated Marketing Communication (IMC) Meaning and Role of IMC in Marketing process, one voice communication v/s IMC, Introduction to IMC tools, Role of Advertising Agencies and other marketing organizations providing marketing services and perspectives on consumer behaviour.	10
2	Understanding communication process Source, Message, Channel factors, Communication response hierarchy – AIDA model, Hierarchy of effect model, Innovation Adoption mode, Information Processing Model, The Standard learning Hierarchy, Attribution Hierarchy, and low involvement hierarch. Consumer Involvement – The Elaboration Likelihood (ELM) Model, the Foote, Cone and Belding (FCB) Model.	10
3	Planning for Marketing Communication (Marcom) Establishing Marcom Objectives and Budgeting for Promotional Programmes – Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom- Factors influencing budget, Theoretical approach to budgeting viz, Marginal analysis and Sales response curve, Method to determine marcom budget.	10
4	Developing the Integrated Marketing Communication Programme and Measuring Effectiveness Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. Creative strategy in implementation and evaluation of marcom – Types of appeals and execution styles.	10
5	Media planning and selection decisions – steps involved and information needed for media planning. Measuring the effectiveness of all promotional tools and IMC.	10

**Recommended Text Books:**

1. George Belch, Michael Belch, and KeyoorPurani, Advertising & Promotion – an Integrated Marketing Communications Perspective, Tata Mcgraw Hill,
2. Kruti Shah & Alan DSouza, Advertising and Promotions: An IMC Perspective, Tata Mcgraw Hill
3. Marketing Communications and Advertising-Himalaya Publishing House



**Recommended Reference Books:**

1. Advertising: Principles and Practice; By William .D. Wells, John Burnett, Sandra Moriarty. Prentice Hall
2. Julian Cummins, Sales Promotion, How to Create, Implement and Integrate Campaigns That Really Work, Kogan Page Limited, London

**Course Title: Corporate Tax Planning**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To develop the conceptual understanding of tax avoidance and tax evasion, tax planning.  
CO2: To understand the basic meaning of domestic and foreign companies.  
CO3: To learn how to compute tax planning with reference to managerial decisions.  
CO4: To gain knowledge of tax planning for non-residents.  
CO5: To understand about business restructuring.

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: Understand and remember the concept and computation of tax liability of companies.  
CLO2: Apply, analyze and evaluate the tax implications in taking business decisions.  
CLO3: Analyze and evaluate the impact of taxation on trade off of financial decisions.  
CLO4: Evaluate and create independently, undertake corporate tax planning  
CLO5: Discuss about tax planning with reference to business restructuring.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India, Types of companies, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits	10
2	Tax planning with reference to setting up of a new business; Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets	10
3	Tax planning with reference to specific management decisions; Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.	10
4	Special provisions relating to non-residents; double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement	10
5	Tax planning with reference to business restructuring: - Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.	10

**Recommended Text Books:**

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

**Recommended Reference Books:**

1. Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
2. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd

**Course Title: Performance Appraisal & Compensation Management**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To apprise the students about the intricacies of Performance and Talent Management.  
CO2: To enhance capabilities and decision-making skills in handling compensation management.  
CO3: To be aware about their judgmental errors and able to suggest solution to performance appraisal issues.  
CO4: To motivate them to move on career path through right career moves and competencies.  
CO5: To understand the reward system and employee benefits.

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: Define and understand the concept of performance appraisal and issues related to appraisal process.  
CLO2: Understand the role of HR functions in the organization and analyze their Competency framework.  
CLO3: Design Strategic pay plans, establishing pay plans and measure the competency-based Pay and Compensation Trends.  
CLO4: Apply and evaluate Incentive programs and Insurance benefits.  
CLO5: Discuss about the various perks and fringe benefits given by the employers.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	<b>Performance Management</b> Understanding Performance Management, Elements of the Performance Management, Performance Planning: Setting Objectives, Performance Evaluation Methods, Potential Problems in Performance Evaluations	10
2	<b>Competency Management &amp; Human Resource Management Practices in India</b> Introduction to Competency Management, Competency Model, Competency Framework, Competency-Based HR Processes, Career Planning & Succession Planning Process, Assessment & Development Centres, Understanding, HRM Practices in India, Audit of HR Functions.	10
3	<b>Compensation Management:</b> Meaning and need; types of compensation; micro and macro theories of compensation management, Job analysis, job description and job evaluation: concept, methods, process, importance and limitations.	10
4	Wage differentials: rationale and types. Wage fixation by collective bargaining; statutory wage fixation. Design of pay structure; pay structure in India. Executive compensation: components and issues;	10
5	Reward systems, Perceptions of Pay Fairness – the legal environment, Legal Constraints on Pay Systems. Employee Benefits- retirement benefits, perquisites, non-monetary benefits.	10

**Recommended Text Books:**

1. Dewakargoel, Performance Appraisal And Compensation Management, PHI LearninG
2. Richard.I. Henderson, Compensation Management In A Knowledge Based World, Prentice Hall India
3. Richard Thrope& Gill Homen, Strategic Reward Systems, Prentice Hall India
4. Michael Armstrong & Helen Murlis, Hand Book Of Reward Management, Crust Publishing House

**Recommended Reference Books:**

1. Performance Management — Herman Aguinis ,2nd Edition ,Prentice Hall Publication.
2. Performance Management,| Robert becall| McGraw-Hill Publisher

**LIST OF  
ELECTIVE PAPERS  
GROUP B**

**Course Title: Strategic Management**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To understand & analyze the various Levels of Strategy and the Firm's Environment.  
 CO2: To understand & evaluate the Competitive Advantage and the various Functional Level Strategies.  
 CO3: To analyze & apply the various Business Level Strategies and their relationship with Industry Environment.  
 CO4: To understand & analyze the various Corporate Level Strategies and Strategy Implementation.  
 CO5: To understand the social responsibilities and ethics in strategy formulation.

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: Understand & analyze the practical and integrative model of strategic management process that defines basic activities in strategic management, evaluate the real-life company's environmental factors.  
 CLO2: Understand the essence of formulating strategies and strategic plans. Estimate & Integrate various Business strategies employed in concurrent Market.  
 CLO3: Analyze & apply the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancement.  
 CLO4: Comprehend and evaluate the challenges faced by managers in implementing and applying strategies based on the nature of business, industry, and cultural differences.  
 CLO5: Evaluate and discuss the societal issues in strategy formulation.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Scope and Importance of Strategic Management, Nature of Strategic Management, Characteristics, Strategic Management Process, Strategic Management Model. Dimension and Levels of Strategy, Role of strategists in business Policy	10
2	Strategy Formulation, Corporate Planning, Concept of Planning, Planning Process, Types of Planning, Strategic Planning, Strategic Decision Making, Vision, mission, and purpose, objectives and goals of a business organization- Types of strategies – Guidelines for crafting successful business strategies.	10
3	Environmental Appraisal External Analysis: Industry analysis, remote environment analysis, competitive analysis, global environmental analysis. Internal Analysis: Resource-based view of the firm, Capabilities, core competence, value chain analysis, VRHN analysis, distinctive competency, sustainable competitive advantage and profitability. SWOT Analysis	10
4	Strategic Analysis and Choice Environmental Threat and Opportunity Profile (ETOP); BCG matrix, GE Mackinsey Matrix, Corporate Level strategies- growth, stability, renewal, corporate portfolio analysis, McKinsey's 7s Framework. Business Level Strategies- Michael Porter's Generic strategies. Functional level strategies.	10
5	Strategy Implementation: Structure, Systems and People, issues in implementation, Model of Strategic Implementation, Project implementation, Procedural implementation, Resource Allocation, Social responsibilities and Ethics Building a capable organization- Functional issues. Symptoms of malfunctioning of strategy- Operations Control and Strategic Control, Strategic Management for non-profit organizations.	10

**Recommended Text Books:**

1. Michael, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi.
2. Mintzberg, Henry and James Brian Quinn: The Strategy Process, Prentice Hall, New Jersey. Michael
3. A..Hitt, R. Duane Ireland, Robert E. Hoskisson (2008), Management of Strategy-Concepts and Cases, Cengage Learning, New Delhi.
4. John. A. Pearce II, Richard B. Robinson Jr, Amita Mital, (2008), Strategic Management – Formulation, Implementation and Control, 1/e, Tata McGraw-Hill, New Delhi.

**Recommended Reference Books:**

1. Charles. W.L Hill, Gareth R Jones (2005), Strategic Management-An Integrated Approach, 6/e, Biztantra, New Delhi.

2. Thompson A Jr, A. J. Strickland,(2008), Strategic Management, Tata McGraw-Hill Publishing, New Delhi.
3. Upendra Kachru, (2005), Strategic Management-Concepts and Case. Excel Books, New Delhi.
4. Adrian Haberberg, Alison Rieple (2008). Strategic Management–Theory and Application, Oxford University Press, New Delhi.

**Course Title: Life Insurance Concept & Practices**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To make the student aware about the different products available in the market & their distinguished features.

CO2: To familiarize students with the basic concepts and make them conversant with its application to Industry.

CO3: To understand about the life insurance claim documents.

CO4: To gain knowledge about group insurance and other social insurance schemes.

CO5: To acquaint students about the contemporary and previous law related to insurance business in India.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Remember and understand the features, terms and conditions and benefits of various Insurance Products.

CLO2: Understand the Term Assurance products, Endowment Products, Children Endowment Products, Money Back, Products, Whole Life Products and also compare Life Insurance Products of different companies.

CLO3: Understand and describe about the procedure of filing a claim in several conditions

CLO4: Analyse the group insurance policies and calculate the gratuity amount.

CLO5: Discuss various rights of insured as per the concerned law.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Introduction to insurance, History, Nature and types of Insurance, Principles of life assurance, Life insurance in India, Life Insurance contract, Principle of utmost Good faith, Insurable Interest, Principle of Indemnity, Needs and Insurance	10
2	Types of Life Insurance Products as Whole Life Products, Interest sensitive product, Term Assurance, Annuities, Endowment Assurance, Traditional / Unit Linked Policies, Individual and Group Policy Selection of Life Insurance, Riders, Tax benefits, Free Look Periods, Claims Intimation Procedure,	10
3	Claims Documents- Forms, Settlement Procedure, Accident and Disability Benefits: Policy Claims : Maturity Claims Survival Benefits, Death Claims, Claim Concession Presumption of Death, Accident Benefit Options, Reinsurance, IRDA Regulations.	10
4	Group Insurance: Nature of Group Insurance, Types, Group Gratuity Schemes, Ways of Meeting Gratuity Liability, Group Superannuation Schemes, Other Group Schemes, Social Security Schemes; Other Special Need Plans: Industrial Life Insurance, Salary Saving Schemes, Additional Benefits	10
5	Insurance Act- 1938, L.I.C. Act - 1956 Consumer Protection Act -1986 IRDA Act – 1999	10

**Recommended Text Books:**

1. Bodla, B.S, Garg, M.C and Singh, K.P. “Insurance Fundamental, Environment and Procedures”, Deep & Deep Publication Pvt. Ltd, New Delhi
2. Sadhak, H.. “Life Insurance in India: Opportunities, Challenges and Strategic Perspective”, Sage Publication India P. Ltd, New Delhi
3. Principles of Insurance Management, Neelam C. Gulati, 2007, Excel Books.

**Recommended Reference Books:**

1. Insurance Management: Principles and Practice, Karam Pal, Bodla and Garg, 2007, Deep & Deep Publishers.
2. Risk Management and Insurance: James. S. Trieschmann, 2000, South-Western College Pub.
3. Corporate Risk Management: Tony Merna, 2008, Wiley Pub.
4. Introduction to Risk Management and Insurance: Mark S. Dorfman, 9th Edition, Prentice Hall
5. Fundamentals of Risk and Insurance:, Vaughan & Vaughan, 10th Edition, Wiley Pub.

**Course Title: Customer Relationship Management**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To develop understanding about customer relationship management concepts and frameworks, and how these are applied to form relationships with customers and other internal and external stakeholders.

CO2: To develop skills to analyze and synthesize information and issues, related to customer relationship management, from several perspectives like customer satisfaction, loyalty and service quality dimensions..

CO3: To disseminate knowledge regarding the concept of e-CRM and e-CRM technologies.

CO4. To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations.

CO5: To understand the sales force automation and field force automation.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Define and discuss the basic concepts of Customer relationship management.

CLO2: Apply and analyze the various dimension of customer relationship management to formulate the marketing strategy.

CLO3: Demonstrate the information technology used in application of e- CRM.

CLO4: Evaluate CRM implementation strategies and formulate and assess strategic, operational and tactical CRM decisions.

CLO5: To discuss about the use and application of the sales force automation and field force automation.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	<b>Fundamentals of CRM:</b> CRM Definitions, Emergence of CRM practice:, CRM Fundamental Theories, Evolution, Purpose of relationship marketing, Significance of CRM, CRM cycle, Stakeholders in CRM, Stages of relationship and their types , Issues , Approach towards marketing: A paradigm shift, , Types of CRM, CRM Implementation	12
2	<b>Dimensions of CRM:</b> Customer Satisfaction: Meaning, Definition, Significance of Customer Satisfaction, Customer Satisfaction Models, Measuring Customer Satisfaction Customer Loyalty: Concept, Ladder and Principles, Service Quality: Types, Dimensions & Gaps	12
3	<b>Information Technology Dynamics in CRM:</b> Customer Relationship Management: Technology Dimensions - E- CRM in Business, Features of e-CRM, Advantages of e-CRM, Technologies of e-CRM, Voice Portals, Web Phones, Virtual Customer Representative, Customer Relationship Portals, Call centers	12
4	<b>Information Technology Implementation in CRM:</b> Functional Components of CRM, Database Management: Database Construction, Data Warehousing, architecture, Data Mining, Data Mining tools and techniques, CRM Strategies: Acquisition, Retention & Win Back, CRM Practices in Indian Business Services, Future scope and challenges in CRM	7
5	<b>Sales Force Automation</b> - Sales Process, Activity, Contact, Lead and Knowledge Management. Field Force Automation.	7

**Recommended Text Books:**

1. RojerJ, Baren, Customer Relationship Management, Special Indian Edition.
2. Alok Kumar Rai, Customer Relationship Management: Concepts and Cases (SecondEdition)-PHI Learning
3. Govinda.K, Bhat, Customer Relation Management, Himalaya Publishing

**Recommended Reference Books:**

1. Customer Relationship Management – Peelen, Ed. Pearson
2. Sheth J N, Parvatiyar A. and Shainesh G-,Customer relationship management: , Emerging Concepts, Tools, & Applications, Tata McGraw-Hill Education
3. CRM, A strategic Imperative in the World of eBusiness – Brown, Stanley
4. CRM (Emerging Concepts, Tools & Applications) – Sheth, Jagdish N. R5.
5. Marketing Research – Harper Boyd & Ralph Westfall



**Course Title: Human Resource Planning & Development**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

- CO1: To identify the current trends and issues in HR planning.  
CO2: To develop knowledge and understanding of career planning  
CO3: To exhibit understanding of HR development.  
CO4: To understand about the criteria of assessment and implementation of HRD program.  
CO5: To understand the workforce diversity and organizational culture.

**Course Learning Outcomes:** After completion of the course student will be able to:

- CLO1: Analyze human resource systems for employment, compensation and benefits, training and development, and performance assessment.  
CLO2: Create human resource systems for employment, , compensation and benefits, training and development, and performance assessment.  
CLO3: Implement human resource systems for employment, compensation and benefits, training and development, and performance assessment.  
CLO4: Evaluate and apply the HRD programs in the business organization.  
CLO5: Discuss about changes in labor market and equal opportunity for all.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Human Resource Planning Approaches to Human Resource Planning, Concept, importance, Need for Human Resource Planning, objectives Types of HR plan, Dimensions of Human Resource Planning, Approaches- Social Demand Approach, Rate of Return Approach, Manpower Requirement Approach. Human Resource Information System, Human Resource Planning Process, Approaches to Human Resource Planning, Benefits of Human Resource Planning, Problems/Barriers to Human Resource Planning.	12
2	Career planning Concept, objective, Career Stages, Significance of Career Planning, Need and Components of Career Planning, Career planning vs. Human resource planning, career planning vs. succession planning, Process of career planning and career development, Human Resources Evaluation: Human Resources Audit and Human Resource Accounting, Succession planning, HR Metrics.	12
3	Evolution and Concept of HRD System concept, Role of HRD, Professionals, HRD climate and its element, HRD Matrix, HRD Function, HRD Process, Role of line managers and supervisors in HRD.	12
4	Assessing and Implementing HRD Programmes Task analysis, Person Analysis, Organizational analyses, Assessing HRD needs, HRD intervention, Quality of Work-life, Empowerment, Creating HRD environment, Evaluation framework; collecting, data for evaluation, research design, issues concerning evaluation, assessing the impact of HRD.	7
5	Organizational Culture and HRD Workforce diversity and HRD, Labor Market changes, Equal Employment Opportunity, adapting demographic changes and gender issues, HRD practices in the manufacturing and services sector	7

**Recommended Text Books:**

1. Bhattacharya, DipakKumar – Human Resource Planning, ExcelBooks.
2. T.V.Rao Human Resource Development Oxford IBH Publication
3. Aswathapa, Human Resource, and Personnel Management Text &Cases, TMH.
4. Desimone &Harries–Human Resource Development –Thomson Learning

**Recommended Reference Books:**

1. P C Tripathi, Human Resource Development, Sultan Chand & Sons.

2. Human Resource Development: Today and Tomorrow, By Ronald R. Sims, Information age Publishing Inc.
3. T D Tiwari and Ms.AnujaThakkar, New Dimensions On Human Resource Development, Wisdom Publications

**Course Title: Marketing of Banking Services**  
**Semester: V & VI**

**Course: B.Com (H)**

**L T P C**  
**4 0 0 4**

**Course Objective:**

CO1: To provide fundamental knowledge and exposure to the concepts marketing activities in banking industry.

CO2: To attain familiarity of marketing environment in banks.

CO3: To understand the banking customer need and their purchasing behaviour.

CO4: To gain knowledge of market structure and it's working in business world.

CO5: To conquer the information of economy, and its present status.

**Course Learning Outcomes:** After completion of the course student will be able to:

CLO1: Discuss the marketing application in banking industry.

CLO2: Evaluate the factors affecting marketing of banking services.

CLO3: Understand the banking needs of customers and their purchasing intentions

CLO4: Analyse the basis of banking consumer market segmentation.

CLO5: Evaluate the bank marketing research and plan accordingly.

**Credits-04**

**Hours-50**

Unit	Content	Hours
1	Marketing concepts and their application to Banking Industry - Marketing concepts and elements - Why Marketing? - Special features of Bank Marketing - Product and Service Marketing.	10
2	Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the Market, goods and services - applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - and their focus – Strategic benefits of goods competition - What makes a goods competitor.	10
3	Customer need analysis and customer care - Customer focus - Understanding customer need- customer care - consumer motivation and buying behaviour - perception / behaviour – other factors affecting buying behaviour - decision making process - individual and organizational - selective exposure - selective distortion - effect on consumer behaviour.	10
4	Market Segmentation (Banking) - Product Designing - Marketing - Feedback and review – purpose and content of product / Market expansion - Mass Marketing and Marketing segmentation - Definition of Market segmentation - Characteristics of a viable Market segment - Benefits from Market segmentation - Disadvantages - Market segmentation techniques for personal and corporate customers.	10
5	Market information Research - Definition of marketing research and market research - Differences - Contributions of Marketing Research to a bank - Types of data - primary and secondary - Management Information System and Marketing Research - Need for situation analysis – steps involved in the development of a situation analysis - objective - strategies and tactics - sources of information for situation analysis.	10

**Recommended Text Books:**

1. Marketing of Banking Service - Rajeev.
2. The formula for successful Marketing, Galotia Publication, 1991 - Miorz, Rarph.
3. Dynamics of Banking Marketing, VBS publishes, 1990-Madhukar R.K.

**Recommended Reference Books:**

1. Marketing of Banking Services, Indian Institute of Bankers (IIB)
2. Marketing of Banking Services in India, IGI Global, R. Arora