

MOTHERHOOD UNIVERSITY, Roorkee

ENLIGHTENING WORLD

A STUDY AND EVALUATION SCHEME

OF

BACHELOR OF COMMERCE (Hons.)

(B.Com. (Hons.))


[Admission Session 2015-16 onwards]



**Roorkee-Dehradun Road, Village Karoundi,
Post Bhagwanpur, Tehsil-Roorkee**

Pin -247661

**Distt-Haridwar
(Uttarakhand)**


DEAN
Faculty of Comm. & Buss. Studies
Motherhood University
Roorkee

STUDY AND EVALUATION SCHEME

OF

BACHELOR OF COMMERCE (Hons)

[w.e.f Academic Session 2016-17 onwards]

SUMMARY

Programme	B.Com.(Hons.)
Duration	Three year full time (Six Semesters)
Medium	English and Hindi
Credits	144


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MOTHERHOOD UNIVERSITY, ROORKEE

**BACHELOR OF COMMERCE
Semester-I, II & III**

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
SEMESTER I									
1	MUBCH 101	Environmental Studies	2	0	0	2	30	70	100
2	MUBCH 102	Financial Accounting	4	1	2	6	30	70	100
3	MUBCH 103	Business Organization and Management	5	1	0	6	30	70	100
4	MUBCH 104	English Language	5	1	0	6	30	70	100
Total			16	3	2	20	120	280	400

SEMESTER II									
1	MUBCH 201	Language: English/Hindi/Modern Indian Language	2	0	0	2	30	70	100
2	MUBCH 202	Business Law	5	1	0	6	30	70	100
3	MUBCH 203	Business Statistics	5	1	0	6	30	70	100
4	MUBCH 204	Hindi/Modern Indian Language	5	1	0	6	30	70	100
Total			17	3	0	20	120	280	400

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SEMESTER III									
1	MUBCH 301	Business Mathematics	5	1	0	6	30	70	100
2	MUBCH 302	Income Tax Law and Practice	4	1	2	6	30	70	100
3	MUBCH 303	Human Resource Management	5	1	0	6	30	70	100
4	MUBCH 304	Electives-I (Any one of the following) a) Macro Economics b) Insurance and Risk Management	2	0	0	2	30	70	100
5	MUBCH 305	Electives-II(Any one of the Following) a) E-Commerce b) Training and development	2	0	0	2	30	70	100
Total			18	3	2	22	150	350	500


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BACHELOR OF COMMERCE
Semester-IV & V

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
SEMESTER IV									
1	MUBCH 401	Indirect Tax Laws	5	1	0	6	30	70	100
2	MUBCH 402	Corporate Accounting	5	1	0	6	30	70	100
3	MUBCH 403	Computer Applications in Business	5	1	0	6	30	70	100
4	MUBCH 404	Elective-I(Any one of the following)							
		a) Indian Economy - Performance and Policies b) Economics of Regulation of Domestic and Foreign Exchange Markets	3	0	0	3	30	70	100
5	MUBCH 405	Electives-II(Any one of the following)							
		a) Entrepreneurship b) Collective Bargaining and Negotiation Skills	2	1	0	3	30	70	100
Total			20	4	0	24	150	350	500


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SEMESTER V									
1	MUBCH 501	Cost and Management Accounting	5	1	0	6	30	70	100
2	MUBCH 502	Principles of Marketing	2	0	0	2	30	70	100
3	MUBCH 503	<i>Elective I(Any one of the following)</i> a. International Business b. Financial Analysis & Reporting c. New Venture Planning	5	1	0	6	30	70	100
4	MUBCH 504	<i>Elective I(Any one of the following)</i> a) Financial Markets, Institutions and Financial Services b) Corporate tax Planning c) Advertising D) Organisational Behaviour	5	1	0	6	30	70	100
5	MUBCH 505	Computerized Accounting System	5	1	0	6	30	70	100
6	MUBCH 551	CAS Practical	0	0	4	2	30	70	100
		Total	22	4	4	28	180	420	600


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**BACHELOR OF COMMERCE
Semester-VI**

S. No.	Subject Code	Subject Name	Effective Teaching			Credits	Evaluation Scheme		
			L	T	P		Internal Assessment	End Term	Total Marks
			Hours/week						
SEMESTER VI									
1	MUBCH 601	Auditing and Corporate Governance.	5	1	0	6	30	70	100
2	MUBCH 602	Financial Management Protection	5	1	0	6	30	70	100
3	MUBCH 603	Elective-I (Any one of the following) a) Business Research Methods and Project Work b) Industrial Laws c) Compensation Management d) Personal Selling and Public Relation	5	1	0	6	30	70	100
4	MUBCH 604	Electives-II (Any one of the following) a) Fundamentals of the Investment b) Consumer Affair and Customer Care c) Business Tax Procedures and Management d) Indian Policy and Governance	3	1	0	4	30	70	100
		Total	18	4	0	22	120	280	400

SEMESTER-I

MUBCH 101: ENVIRONMENTAL STUDIES

Credits : 2

Unit 1 :

Introduction to Environmental Sciences-Multidisciplinary nature of Environmental Sciences; Scope and importance; Concept of sustainability and sustainable development. Ecosystems: What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 2:

Natural Resources: Renewable and Non-renewable Resources · Land resources and land use change; Land degradation, soil erosion and desertification. · Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. · Water: Use and Over exploitation of surface and grounds water ,flood, droughts, conflicts over water(international and interstate).Energy resources, renewable and non renewable energy resources, use of alternate energy sources, growing energy needs, case studies.

Unit 3:

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

Unit 4:

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

Unit 5:

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

Unit 6:

Field work · Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted site-- Urban/Rural/Industrial/Agricultural. · Study of common plants, insects, birds and basic principles of identification. · Study of simple ecosystems--pond, river, lake, forest patch, grassland, Delhi Ridge, etc.

Suggested Readings:

1. Carson, R. 2002. Silent Spring. Houghton MifflinHarcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.

Unit 1:**(a) Theoretical Framework**

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

(b) Accounting Process

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

(c) Computerized Accounting Systems

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

Unit 2:**(a) Business Income**

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

(b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

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

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

Unit 4: Accounting for Inland Branches

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

Unit 5: Accounting for Dissolution of Partnership Firm

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

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga; Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.


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Unit 1: Foundation of Indian Business

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

Unit 2: Business Enterprises

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

Unit 3: Management and Organization

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

Unit 4: Leadership, Motivation and Control

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

Unit 5: Functional Areas of Management

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

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.


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Unit 1:

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

Unit 2:

- a). Time and Tenses
- b). Direct and Indirect Narrations

Unit 3:

- a). Parts of Speech b). Use of Articles
- c). Use of Preposition

Unit 4:

- a). Common mistakes in English


Unit 5:

- a). Report-writings- Business and Scientific b). Letter writings
- c). Comprehensions d). Precise Writing

- 1. Paragraph writing

Suggested Readings:

1. Daniel Jones: *English Pronouncing Dictionary*
2. *Remedial English Grammar*, Macmillan, New Delhi
3. Bhatnagar & Bell: *Communication in English*
4. M.L. Tickoo: *General English for Language Skills*
5. Norman Lewis: *Word Power Made Easy*


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SEMESTER-II

MUBCH 201: LANGUAGE: English/Hindi/Modern Indian Language

Credits : 2

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

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

Unit 2: Listening and speaking skills

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

Unit 3: Reading skills

Skimming, scanning, summary, paraphrasing, comprehension.

Introductory English Grammar

Parts of Speech, Tenses, punctuation, Common errors in English.

Unit 4: Writing Skills: Social and Official Correspondence

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

Unit 5: Career skills

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

Suggested Readings:

1. Prasad, P. The Functional Aspects of Communication Skills, Delhi.
2. Sen, Leena. Communication Skills, Prentice Hall of India, New Delhi.
3. McCarthy, Michael. English Vocabulary in Use, Cambridge University Press.
4. Rajinder Pal and Prem Lata. English Grammar and Composition, Sultan Chand Publication.

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इकाई – 1

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

इकाई – 2

शब्द परिचय
श्रोत के आधार पर शब्दों के भेद— तत्सम, तद्भव, देशज एवं विदेशी
शब्दों की व्याकरणिक कोटियां – संज्ञा, सर्वनाम, क्रिया
शब्दगत अशुद्धियां तथा उपसर्ग एवं प्रत्यय

इकाई – 3

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

इकाई – 4

वाक्य परिचय
वाक्य के रंग
वाक्य के भेद
वाक्य अशुद्धियां एवं विराम चिन्ह

सहायक ग्रन्थः—

- 1— व्यावहारिक हिन्दी संरचना और अभ्यास – बालगोविन्द मिश्र
- 2— आधुनिक हिन्दी व्याकरण: स्वरूप एवं प्रयोग – भारती खुबालकर
- 3— हिन्दी व्याकरण के नवीन क्षितिज – रवीन्द्र कुमार पाठक
- 4— हिन्दी भाषा का उद्गम और विकास – उदय नारायण तिवारी
- 5— हिन्दी भाषा: संरचना के विविध आयाम – रवीन्द्र नाथ श्रीवास्तव
- 6— हिन्दी व्याकरण – कामता प्रसाद गुप्त
- 7— हिन्दी भाषा की संरचना – भोलानाथ तिवारी
- 8— हिन्दी शब्दानुशासन – किशोरीलाल वाजपेयी
- 7— हिन्दी व्याकरण – कामता प्रसाद गुप्त


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

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

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

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

Unit 3: The Sale of Goods Act, 1930

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

Unit 4: Partnership Laws

A) The Partnership Act, 1932

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

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

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

Unit 5: The Negotiable Instruments Act 1881

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

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.

UNIT 1: Introduction

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

UNIT 2: Data Classification and Representation

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

UNIT 3: Statistical Average

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

UNIT 4: Correlation Analysis


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

UNIT 5: Index Number

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

Suggested Readings:

1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
2. N D Vohra, *Business Statistics*, McGraw Hill Education.
3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.
4. Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.
5. Beri, G.C., *Business Statistics*, McGraw-Hill.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.


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इकाई – 1

हिन्दी गद्य साहित्य का उद्भव एवं विकास
हिन्दी गद्य की विविध विधाओं का परिचय

इकाई – 2

प्रेमचन्द (मंत्र), यशपाल (परदा), कृष्णा सोवती (सिलका बदल गया)

इकाई – 3

बालमुकन्द गुप्त – श्रीमान का स्वागत
भारतेन्दु – इंग्लैंड और भारतवर्ष
हरिशंकर परसाई – सदाचार का ताबीज

इकाई – 4

भारतेन्दु – अंधेर नगरी
महादेवी – बिबिया

सन्दर्भ ग्रन्थ:-

- 1- महादेवी का गद्य साहित्य – डॉ० मखनलाल
- 2- आधुनिक हिन्दी गद्य साहित्य – डॉ० हरदयाल
- 3- हिन्दी वाङ्मय बीसवीं शताब्दी – डॉ० नगेन्द्र
- 4- आधुनिक हिन्दी साहित्य की भूमिका – डॉ० लक्ष्मीसागर वाष्णीय
- 5- प्रेमचन्द: चिन्तन और कला – इन्द्रनाथ भट्टान
- 6- प्रेमचन्द और उनका युग – रामविलास शर्मा
- 7- कहानी: नई कहानी – नामवर सिंह
- 8- हिन्दी का गद्य साहित्य – रामचन्द्र तिवारी
- 9- आधुनिक हिन्दी गद्य साहित्य – डॉ० हरदयाल


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Objective: To familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Unit I: Matrices and Determinants

- 1.1 Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit II: Calculus I

- 2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function.
- 2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- 2.3 Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

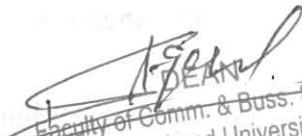
Unit III: Calculus II

- 3.1 Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.
- 3.2 Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier.
- 3.3 Integration. Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases.
- 3.4 Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales; the Learning Curve.

Unit IV: Mathematics of Finance

- 4.1 Rates of interest-nominal, effective— and their inter-relationships in different compounding situations.
- 4.2 Compounding and discounting of a sum using different types of rates.
- 4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking Fund.

(General annuities to be excluded)



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Unit V: Linear Programming (Recommended to be taught in computer lab)

5.1 Formulation of linear programming problems (LPP). Graphical solution to LPPs.

Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.

5.2 Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

5.3 The dual problem: Formulation of the Dual, Primal- Dual Solutions: (Excluding solution of dual problem when the primal problem involves mixed constraints). Economic interpretation of the dual.

In addition the students will work on a software package for solving linear programming problems and analyze the results obtained there from. This will be done through internal assessment.

Suggested Readings:

1. Anthony, M. and N. Biggs. *Mathematics for Economics and Finance*. Cambridge University Press.
2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
4. Dowling, E.T. *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
6. Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Prasad, Bindra and P.K. Mittal. *Fundamentals of Business Mathematics*. Har-Anand Publications.
8. Thukral, J.K. *Mathematics for Business Studies*. Mayur Publications.
9. Vohra, N.D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
10. Soni, R.S. *Business Mathematics*. Pitambar Publishing House.
11. Singh J. K. *Business Mathematics*. Himalaya Publishing House.

Note: Latest edition of text books may be used.

DEAN
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Motherhood University
Roorkee

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act, 1961.

Unit I

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

Unit II

Computation of income under different heads

- Salaries
- Income from house property

Unit III

Computation of income under different heads

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

Unit IV

Total income and tax computation

Income of other persons included in assessee's total

- income
- Aggregation of income and set-off and carry forward of losses
- Deductions from gross total income
- Rebates and reliefs
- Computation of total income of individuals and firms
- Tax liability of an individual and firm
- Five leading cases of Supreme Court

Unit V

Preparation of return of income:

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


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Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Pagare, Dinkar. *Law and Practice of Income Tax*. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. *Income Tax Law and Practice*. Konark Publications, New Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Excel Utility available at incometaxindiaefiling.gov.in


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Objective: To acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I: Human Resource Management

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

Unit II: Acquisition of Human Resource

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

Unit III: Training and Development

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit IV: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit;

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit V: Maintenance of employees and Emerging Horizons of HRM

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.

Suggested Reading

1. Mondy, A. W. and Noe, R. M., *Human Resource Management*, Pearson Education.
2. Decenzo, D.A. and Robbins, S. P., *Fundamentals of Human Resource Management*, Wiley, India.


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Objective: To provide the student with knowledge of basic concepts of the macro economics and modern tools of macro-economic analysis.

Unit I

Introduction – Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving and Investment and S-I approach, Multiplier (two sector) and Numerical. Static macro economic analysis short and the long run – Determination of supply, Determination of demand, and Conditions of equilibrium. .

Unit II

Meaning, Objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS–LM framework.

Unit III

Inflation, Causes and Effect of rising and falling inflation, Demand pull and Cost push inflation and Measures to control inflation, Inflation and interest rates, Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational.

Unit IV

Open economy – Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; Fixed and Flexible, Mundell – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate differentials case of a Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on BOP.

Unit V

Behavioral Foundations- Investment – Determinants of business fixed investment, Effect of tax, Determinants of residential investment and Inventory investment. Demand for Money – Portfolio and transactions theories of demand for Real balances, Interest and Income Elasticities of demand for real balances. Supply of money.

Suggested Readings

1. Dornbusch, Rudiger, and Stanley Fischer, *Macroeconomics*, McGraw-Hill.
2. Mankiw, N. Gregory, *Macroeconomics*, Macmillan Worth Publishers New York, Hampshire, U.K.
3. Deepashree, *Macro Economics*, ANE Books Pvt. Ltd. New Delhi.
4. Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.
5. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.

Note: Latest edition of text books may be used.

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Objective: To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

Unit I:

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

Unit II:

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment

Unit III:

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

Unit IV:

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Suggested Readings:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance*, Macdonald& Evans Ltd.

Note: Latest edition of text book may be used.

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Objectives: To enable the student to become competent to understand the mechanism for excelling in e commerce based employments and self-employment opportunities.

Unit I: Introduction

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Unit II: Planning Online-Business

Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

Unit III: Technology for Online-Business

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Unit IV: Operations of E Commerce

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.

Unit V: Security and Legal Aspects of E-Commerce

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws– Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

Suggested Readings:

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, *Business on the Net: An Introduction to the Whats and Hows of E-Commerce*, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, *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 Sunil Sharma, *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International, Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for managers*, Pearson Education.
6. Greenstein, M. and T.M. Feinman, *Electronic Commerce: Security, Risk Management and Control*, Tata McGraw hill.
7. Kosiur, David, *Understanding Electronic Commerce*, Prentice Hall of India Private Ltd., New Delhi.

Note: Latest edition of text book may be used

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MUBCH 305(b): Training and Development

Credits: 6

Objective: To train the students to understand the learning environment of a firm. The knowledge so obtained will make them capable of providing training to Human Resource of a business firm.

Unit I: Training and Learning

Concept of training and learning, the learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.

Unit II: Training Needs Assessment and Curriculum Development

Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, Assessing curriculum needs, curriculum standards, matching organisational training needs, Developing training materials.

Unit III: Training Methods

Three Stages of training (Preparatory, implementation and followup stage), On the job and off-the job methods,, experiential versus non-experiential methods.

Unit IV: Evaluation of Training and Development, and Emerging Pattern

Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India. Two Indian case studies to be discussed in the class.

Suggested Readings:

1. Prior John, *Handbook of Training and Development* Jaico, Publishing House, Bombay.
2. Donald F. Michalak and Edwin G. Yager, *Making the Training Process Work*, Harper and Row, New York.
3. Jack J. Phillips, *Handbook of Training Evaluation and Measurement Methods*, Houston, Gulf Publishing Co.
4. Lynton R, Pareek, U, *Training for Development*, , New Delhi, Vistaar.

Note: Latest edition of text book may be used


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MUBCH 401: Indirect Tax Laws

Credits: 6

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Unit I: Service tax

Concepts and general principles; Sources of service tax law; Charge of service tax and taxable services (Meaning of services, Negative List, Mega Exemption Notification); Place of Provision of Services; Point of Taxation; Valuation of taxable services; Exemptions & abatements; Payment of service tax (including Reverse Charge Mechanism); Service tax procedures; Accounting codes of service tax returns; Filing of returns; Demand, Adjudication and offences; Liability & Refunds; Penalties; Interest; CENVAT Credit; E-filing of service tax return.

Unit II: VAT

Concepts and general principles; Calculation of VAT Liability including input Tax Credits; Small Dealers and Composition Scheme; VAT Procedures; Treatment of stock & Branch transfer under State VAT Acts; Filing & Return under State VAT Act; E-filing; Practical problems on VAT.

Unit III: Central Excise

Levy & Collection of excise duty; Goods & Excisable goods; Manufacture and Manufacturer; Dutiability of intermediate products & captive consumption; Packing, labelling & branding activities; Determination of taxable event for change of duty; Valuation; CENVAT; General procedures; Export procedures; Bonds & types of bonds; Refund & appeals; Remission of duty & destruction of goods; SSI, Job Work.

Unit IV: Customs laws

Basic concepts of customs law- Territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Protective duty, Safeguard Duty; Classification of goods; Warehousing- special provisions of warehousing; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions from custom duty.

Suggested Readings:

1. Singhania, Vinod K., and Singhania, Monica. *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. Datey, V.S. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Kumar, Sanjeev. *Systematic Approach to Indirect Taxes*, Latest edition.
4. Gupta, S. S. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Ahuja, Grish ., & Gupta, Ravi. *Indirect Taxes*, Flair Publication Pvt. Ltd.

Note: Latest edition of text books may be used.

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Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the accounting and financial statements.

Unit I: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit II: Final Accounts

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

Unit III: Valuation of Goodwill and Valuation of Shares

Concepts and calculation - simple problem only.

Unit IV: Amalgamation of Companies

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

Unit V: Accounts of Holding Companies/Parent Companies

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

Unit VI: Banking Companies

Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).


Unit VII: Cash Flow Statement

Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

Suggested Readings:

1. Monga, J.R., *Fundamentals of Corporate Accounting*, Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N. and Maheshwari, S. K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. *Advanced Accounts*. Vol.-II. S. Chand &Co., New Delhi.
4. Ahmed, Naseem. *Corporate Accounting*, Ane Books Pvt. Ltd. New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
6. Jain, S.P. and Narang, K.L. *Corporate Accounting*. Kalyani Publishers, New Delhi.

Note: Latest edition of text books may be used.


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Objective: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit I: Introduction

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

Unit II: Introduction to essential tools

Introduction to facilities & commonly used features of:

- a) **Word:** Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations, review documents.
- b) **PowerPoint:** Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts - Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings.
- c) **Excel:** Creating a work book, Rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

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Unit III: Using MS Excel for Data Analysis & Reporting Features:

Using spreadsheet for following purposes and making reports:

- Loan & Lease statement
- Ratio Analysis.
- Payroll statements
- Capital Budgetin

Unit IV: RDBMS Concepts & Access

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

Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

Unit V: Structured Query Language (SQL)

Introduction to Data Definition Language Statements & Data Manipulation Language Statements (Creating Tables, Selecting Data, Inserting Data, Updating Records, Dropping a Table, Querying Database, Aggregating Data, Grouping, Ordering Data, Joining Tables etc.) & Case Studies.

Suggested Readings:

1. Boockholdt, J.L. *Accounting Information System: Transaction Processing and Control*, Irwin Mcraw-Hill.
2. Hall, J.A., *Accounting Information System*, South-Western College Publishing.
3. Gelinas, Ulric J., and Steve G. Sutton, *Accounting Information System*, South Western Thomson Learning.
4. Rajaraman, V., *Introduction to Information Technology*, PHI.
5. Bharihoka, Deepak, *Fundamentals of Information Technology*, Excel Book.
6. Madan, Sushila, *Computer Applications*, Mayur Paperbacks, New Delhi.

Note: Software of MS Excel, MS Access and Tally may be used at appropriate places.

Note: Latest edition of text book may be used.


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MUBCH 404(a): Indian Economy – Performance and Policies

Credits: 3

Objective: To acquaint the students with the policy regimes, structure and sectoral trends of Indian economy.

Unit I: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development.

Unit II: Basic Features of the Indian Economy at Independence

Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit III: Policy Regimes

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.
- c)

Unit IV: Growth, Development and Structural Change

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

Unit V: Sectoral Trends and Issues

a) Agriculture:

Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.

b) Industry and Services:

Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

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c) The Financial Sector:

Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural

Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, India at the United Nations: Security Council Reforms.

Suggested Readings:

1. Mishra and Puri, *Indian Economics*, Himalaya Publishing House
2. Gaurav Dutt and KPM Sundarum and Ashwani Mahajan, *Indian Economy*, S. Chand & Company.
3. Kapila, Uma., (ed), *Indian Economy since Independence*, Relevant articles.
4. Deepashree, *Indian Economy, Performance and Policies*, Scholar Tech. New Delhi
5. Bettelheim, Charles *India Independent*. Chapters 1, 2 and 3.
6. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
7. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
8. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O.
9. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
10. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
11. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.
12. Chakravarty, Sukhamoy. *Development Planning – The Indian Experience*. Oxford University Press, Delhi.
13. M. A. Todaro, *Economics Development in the Third World*. Addison – Wesley... Chs. 1 - 3.

Note: Latest edition of text books may be used.

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MUBCH 404(b): Economics of Regulation of Domestic and Foreign Exchange Markets

Credits: 3

Objective: To acquaint students with the economics of regulation of domestic and foreign exchange markets.

Unit I: Regulation of Domestic Markets

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

Unit II: Foreign Trade Policy and Procedures

Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

Unit – III: Industries Development Regulation

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Unit – IV: Foreign Exchange Market

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

Unit V: The Foreign Exchange Management Act, 1999

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account

Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

Suggested Readings:

1. Lipsey, Richard George, and Kenneth Alec Chrystal. *Economics*. Oxford: Oxford University Press.
2. Taxmann's Students Guide to *Economics Laws*, Taxman Allied Services Pvt. Ltd, New Delhi.
3. Taxman's, *Consumer Protection Law Manual with Practice Manual*, Taxmann Allied Services Pvt. Ltd., New Delhi.

Note: Latest edition of text books may be used

MUBCH 405(a): Entrepreneurship

Credits: 3

Objective: The purpose of the paper is to understanding about entrepreneurship and creative thinking and behaviour for effectiveness at work and in life.

Unit I: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior.

Entrepreneurship and creative response to the society' problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Types of Business Entities

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.

Unit III: Entrepreneurial Sustainability

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV: Business Plan preparation

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

Unit V: Small Business Management

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

Suggested Readings:

1. Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
2. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

Note: Latest edition of text books may be used.

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MUBCH 405(b): Collective Bargaining and Negotiation Skills

Credits: 3

Objective: To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

Unit I: Issues in Collective Bargaining

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

Unit II: Collective Bargaining in India

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

Unit III: Negotiation Skills

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining; Impasse Resolution; Contract Ratification; Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

Suggested readings:

1. Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Delhi. Oxford University Press.
2. Michael Salamon, *Industrial Relations—Theory & Practice*. London. Prentice Hall.
3. Dwivedi, R.S., *Managing Human Resources: Industrial Relations in Indian Enterprises*, , New Delhi, Galgotia Publishing Company.
4. Edwards, P. (n.d.). *Industrial Relations: Theory and Practice in Britain*. U.K. Blackwell Publishing.

Note: Latest edition of text book may be used.

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MUBCH 501: Cost and Management Accounting

Credits: 6

Objective: To acquaint the students with basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems, and use of costing data for planning, control and decision making.

Unit I: Introduction

Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Installation of a costing system. Role of a cost accountant in an organization.

Unit II: Elements of Cost

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

b. Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

c. Overhead: Classification, allocation, apportionment and absorption of overhead.

Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity – Based Costing.

Unit III: Methods of Costing

Unit costing, Job costing. Contract Costing. Process costing (process losses and gains, valuation of work in progress, joint and by-products) Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Unit IV: Budgeting and budgetary control

Concept of budget and budgetary control, objectives, merits, and limitations, Budgeting process, Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

Unit V: Standard costing and variance analysis

Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

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Unit VI: Absorption versus variable costing

Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

Unit VII: Decision making

Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further;

Responsibility Accounting: Concept, different responsibility centres and Divisional Performance Measurement-financial measures.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava , *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
8. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
9. H.V. Jhamb ,*Fundamentals of Management Accounting*, Ane Publishing.
10. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
11. Lal, Jawahar. *Advanced Management Accounting- Text and Cases*. S. Chand & Co., New Delhi.
12. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing

Note: Latest edition of text books may be used.


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MUBCH 502: Principles of Marketing

Credits: 2

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit I

1. **Introduction:** Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.
2. **Consumer Behaviour** – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

Unit II

3. **Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
4. **Product:** Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development. **9 Lectures**

Unit III

5. **Pricing:** Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.
6. **Promotion:** Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.

Unit IV

7. **Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.
8. **Retailing:** Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

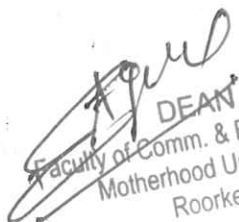
Unit V

9. **Rural marketing:** Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural market.
10. **Recent developments in marketing:** Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing. **7 Lectures**

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Education.
2. Palmer, Adrian, *Introduction to Marketing*, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Principles of Marketing*, South Western Publishing, Ohio
4. Chhabra, T.N., *Principles of Marketing*, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, *Marketing Management*, Vikas Publications.
6. McCarthy, E. Jerome., and William D. Perreault, *Basic Marketing*, Richard D. Irwin.
7. Pride, William M., and D.C. Ferell, *Marketing: Planning, Implementation & Control*, Cengage Learning.
8. Majaro, Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E-Commerce World*, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., *Basic Marketing: A Managerial Approach*, McGraw Hills.

Note: Latest edition of text books may be used


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Objective: To expose students to the concept, importance and dynamics of international business and India's involvement with global business operations.

Unit I

- 1. Introduction to International Business:** Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business.
- 2. International Business Environment:** National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade. **7 Lectures**

Unit II

- 3. Theories of International Trade** –Commercial Policy Instruments tariff and non-tariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning; WTO and Developing Countries; An overview of other organizations – UNCTAD, World Bank and IMF
- 4. Regional Economic Integration:** Forms of regional integration; Integration efforts among countries in Europe, North America and Asia. Trade creation and diversion effects.

Unit III

- 5. International Financial Environment:** International financial system and institutions; Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, Trading in spot markets, Cross exchange rates; Forward Market: forward rate, long and short forward positions, forward premium and discount. Arbitrage, hedging and speculation; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit IV

- 6. Organizational structure for international business operations;** Contemporary Issues in International Business: Environmental and Labour issues; Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business;
- 7. Exchange Rate Determination:** Factors affecting exchange rate –Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher's effect.

Unit V

- 8. Foreign Trade promotion measures and organizations in India:** Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- 9. Financing of foreign trade and payment terms.**

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roultedge.
3. Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
5. Justin, Paul. *International Business*. Prentice Hall of India Ltd.
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. RBI. Report on Currency & Finance, various issues.
8. Griffin, Ricky W. and Michael W. Pustay. *International Business - A Managerial Perspective*. Prentice Hall.
9. V Sharan, *International Business*, Pearson Education.
10. Bennett, Roger. *International Business*. Delhi: Pearson.
11. UNCTAD Reports.
12. WTO, Annual Report, various issues.

Note: Latest edition of text books may be used.

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Objective: To understand, analyse and interpret the basic framework of financial reporting.

Unit I: Basis of Financial Reporting

Purpose of financial reporting, users of financial reports, conceptual framework for financial statements

Unit II: Understanding Financial Statements

Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement).

Additional disclosure statements: Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, and Corporate Governance.

Unit III: Components of Financial Statements

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

Unit IV: Analysis & Interpretation of Financial Statements

Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry

Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of Analysis, Graphing Financial Information

Unit V: Accounting Standards in India & IFRS- Basic Framework.

Suggested Readings:

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxmann Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.

Note: Latest edition of text book may be used.



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MUBCH 503(c): New Venture Planning

Credits: 6

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit I: Starting New Ventures

Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity.

Unit II: Methods to Initiate Ventures

The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit III: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.

Unit IV: The Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.

Unit V: The Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

Suggested Readings:

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
8. Kumar, Arya, *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.
9. Holt, David H., *Entrepreneurship: New Venture Creation*, PHI Learning.
10. Nickels, William G; McHugh, James M, and Susan M McHugh; *Understanding Business*, Tata McGraw Hill.

Note: Latest edition of the book may be used.



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Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Unit I: An Introduction to Financial System and its Components

-financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

Unit II: Financial Markets

Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview.

Capital Markets-functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.

Unit III: Financial Institutions

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds-Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit IV: Overview of Financial Services Industry

Fund based and fee based financial services, Merchant banking-pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

Unit V: Leasing and hire-purchase

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial Counseling and Portfolio management Services.

Suggested Readings:

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi
4. Khan and Jain, *Financial Services*, Tata McGraw Hill
5. Singh, J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of the text book may be used


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MUBCH 504(b): Corporate Tax Planning

Credits: 6

Objective: To provide basic knowledge of corporate tax planning and its impact on decision-making

Unit I

Tax planning, tax management, tax evasion, tax avoidance.

Types of companies

Residential status of companies and tax incidence, clubbing

Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, deductions available to corporate assesses

Tax on distributed profits, Units of Mutual funds.

Unit II

Tax planning with reference to setting up of a new business:

Location of Business, nature of business, form of organisation.

Tax planning with reference to financial management decision - Capital structure, dividend and bonus shares

Tax planning with reference to sale of scientific research assets

Unit III

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

Unit IV

Tax planning in respect of non-residents, Taxable income for non-residents, interest, salaries and exemptions from tax to non-residents.

Double taxation relief

Provisions regulating transfer pricing, computation of Arm's length pricing

Advance rulings


Advance pricing agreement

Unit V

Tax planning with reference to business restructuring

- Amalgamation

- Demerger


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- Slump sale
- Conversion of sole proprietary concern/partnership firm into Company
- Conversion of company into LLP
- Transfer of assets between holding and subsidiary companies

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi
3. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under 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. T.P. Ghosh. *IFRSs*. Taxmann Publications Pvt. Ltd. New Delhi.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

Note: Latest edition of text books may be used.


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MUBCH 504(c): Advertising

Credits: 6

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit I: Introduction

Communication process-basic and elements; Marketing Communication-response hierarchy, models and alternatives; Advertising-meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.

Unit II: Media Decisions

Major media types - their merits and demerits; Advertising through internet and interactive media-Issues and considerations; Factors influencing media choice; media selection, media scheduling

Unit III: Message Development

Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.

Unit IV: Measuring Advertising Effectiveness

Arguments for and against measuring effectiveness; Advertising testing process; Evaluating communication and sales effects; Pre- and Post-testing techniques.

Unit V: Organisational Arrangement

- a) Advertising Agency: Role, types and selection of advertising agency; Reasons for evaluating advertising techniques.
- b) Social, ethical and legal aspects of advertising in India; Recent developments and Issues in advertisement.

Suggested Readings:

1. Belch and Belch, *Advertising and Promotion*, Tata McGraw Hill Co.
2. Sharma, Kavita, *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki, *Advertising and Brand Management*, Ane Books Pvt Ltd, New Delhi.
4. Burnett, Wells, and Moriatty, *Advertising: Principles and Practice*, Pearson Education
5. Terence A. Shimp, *Advertising and Promotion: An IMC Approach*, South Western, Cengage Learning.
6. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

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MUBCH 504(d): Organisational Behaviour

Credits: 6

Objective: To develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Unit I: Introduction

Organisational Theories: Classical, Neo-classical and Contemporary. Organisational Behaviour: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.

Unit II: Individual Behaviour

Personality- Type A and B, Big Five personality types, Factors influencing personality.
Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude.
Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence.

Unit III: Group Decision making and Communication

Concept and nature of decision making process, Individual versus group decision making. Nominal group technique and Delphi technique. Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window.

Unit IV: Motivation

Meaning and Importance of motivation, Theories- Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas .Behaviour modification, Motivation and organisational effectiveness, Measurement of motivation using standard questionnaire.

Unit V: Leadership, Power and Conflict

Concept and theories, Styles of leadership, Behavioural approach, Situational approach, Leadership effectiveness. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

Unit VI: Dynamics of Organisational Behaviour

Organisational Culture and climate- Concept and determinants of organisational culture. Developing Organizational culture. Organisational change- Importance, Stability vs. Change, Proactive vs Reaction Change, Change Process, Managing Change. Individual and organisational factors to stress; Work Stressors, Consequences of stress on individual and organization; Prevention and Management of stress.


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Suggested Readings:

1. Robbins, S.P., *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Luthans, Fred, *Organisational Behaviour*, McGraw Hill International, New York.
3. Greenberg, Jerald, and Robert A Baron, *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Chhabra, T.N., *Organisational Behaviour*, Sun India Publications.
5. Singh, A.K., and B.P. Singh, *Organisational Behaviour*, Excel Books Pvt. Ltd, New Delhi.
6. Sekaran, Uma, *Organisational Behaviour: Text and Cases*, Tata McGraw Hill, New Delhi.
7. Hersey, P.K., Blanchard, H. and D.E. Johnson, *Management of organisational Behaviour; Leading Human Resources*, Pearson Education.

Note: Latest edition of text books may be used.

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MUBCH 505: COMPUTERISED ACCOUNTING SYSTEM

Credits: 6

Unit-1: Computerized Accounting: Using Generic Software

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

Unit-2: Designing Computerized Accounting System

Designing Computerized Accounting System using a DBMS Package Creating a voucher entry Form

Unit-3: SQL Form and Report

Preparing ledgers with SQL, Form, and Report
Preparing Trial Balance with SQL and Report

Unit-4: Designing Accounting Support System

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

Suggested Readings:

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


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MUBCH 601: Auditing and Corporate Governance

Credits: 6

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Unit I: Auditing

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities;

Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal,

Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013

Unit II: Special Areas of Audit

Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

Unit III: Corporate Governance

Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/ E-governance; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings; Corporate Funding of Political Parties; Class Action; Whistle Blowing; Shareholders Activism.

Unit IV: Major Corporate Governance Failures

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen

Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

Unit V: Business Ethics

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; CSR – Extension Of Business Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee

Unit VI: Corporate Social Responsibility (CSR)

Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees, CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000

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Suggested Readings:

1. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
2. Relevant Publications of ICAI on *Auditing (CARO)*.
3. Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.
6. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
8. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
9. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

Note: Latest edition of text books may be used.


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Objective: To familiarize the students with the principles and practices of financial management.

Unit I: Introduction

Nature, scope and objectives of financial management, Agency problem, Time value of money, Risk and return- Concept and Calculation (including Capital Asset Pricing Model).

Unit II: Capital Budgeting

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

Unit –III: Cost of Capital and Financing Decision

Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure.

Unit IV: Dividend Decision

Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend.

Unit –V: Working Capital Decisions

Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

Suggested Readings:

1. Khan, M.Y. and P.K. Jain, *Financial Management: Text and Problems*, Tata McGraw Hill
2. Horne, Van; James C., John Wachowicz, *Fundamentals of Financial Management*, Pearson Education
3. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, *Corporate Finance*, Tata McGraw Hill
4. Srivastava, Rajiv, and Anil Mishra, *Financial Management*, Oxford University Press, UK
5. Singh, Preeti, *Financial Management*, Ane Books Pvt. Ltd, New Delhi
6. Singh, Surender and Kaur Rajeev. *Fundamentals of Financial Management*, Mayur Paper Book Noida

7. Singh, J.K. *Financial Management-text and problems*, 2nd edition, Dhanpat Rai and Company, Delhi
8. Sharma, G.L., and Y.P. Singh. *Contemporary issues in Finance and Taxation*. Academic Foundation Delhi
9. Rustagi, R.P., *Financial Management*, Galgotia Publishing Company
10. Pandey, I M. *Financial Management*, Vikas Publications UNCTAD Reports.
11. Chandra, P. *Financial Management-Theory and Practice*, Tata McGraw Hill
12. Bhalla, V. K., *Financial Management & Policy*, Anmol Publications, Delhi



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MUBCH 603(a): Business Research Methods and Project Work

Credits:6

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods Marks: 50

Unit I: Introduction

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

Unit II: Research Process

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

Unit III: Measurement

Definition; Designing and writing items; Uni-dimensional and Multi- dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

Unit IV: Hypothesis Testing

Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests, assumptions of Classical Normal Linear Regression

Section B – Project Report Marks: 50

Unit V: Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:


1. There shall be a written examination of 50% Marks on the basis of Unit I to IV.
2. The student will write a project report under the supervision of a faculty member assigned by the college based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

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Suggested Readings:

1. Babbie, Earl R. *The Practice of Social Research*, Wadsworth 10th edition, 2007 publication
2. Chawla, Deepak and Neena Sondhi, *Research Methodology: Concept and Cases*, Vikas Publications
3. Levin, Rubin, *Statistics for Management*, Pearson 7th edition, 1998 publication
4. Bajpai, Navin, *Business Research Methods*, 2011, Pearson Publication
5. Sekaran, Uma, and Bougie, Roger, *Research Methods for Business: A Skill Building Approach*, Wiley 5th edition 2010 Publication
6. Webster, Allen L., *Applied Statistics for Business and Economics: An Essential Approach*, TMH, 3rd ed.
7. Mark, N.K. Saunders and Philips Lewis, *Research Methods for Business Students*, 5th ed., Pearson Publishers
8. Levine, David M., Krehbiel, Timothy C., Berenson, Mark L. and, P.K. Viswanathan, *Business Statistics: A First Course*, Pearson 4th edition, 2008 Publication
9. Cohen, J., Cohen, P.; West, S. G.; Aiken L. S. *Applied Multiple Regression/Correlation Analysis For The Behavioral Sciences*, Routledge, 3rd edition, 2003 publication
10. Zikmund, W.G., *Business Research Methods*, 6th edition, 2000, USA, South Western Thomson Learning
11. Emory, C. William, *Business Research Methods*, 3rd edition, 1985, ,Homewood, Richard D. Irwin

Note: Latest edition of text books may be used.


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Objective: To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952

Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.

Unit II: Employees State Insurance Act, 1948

Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

Unit III: Payment of Wages Act, 1936

Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

Unit IV: The Payment of Bonus Act, 1965

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

Unit V: Payment of Gratuity Act, 1972

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

Unit VI: Employee's Compensation Act, 1923

Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer's liability for compensation; amount of compensation; contracting; commissioner; case laws.

Suggested Readings

1. Malik, K.L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
2. Kumar, H.L., *Digest of Labour Cases*, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd., New Delhi.

Note: Latest edition of text book may be used.


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MUBCH 603(c): Compensation Management

Credits:6

Objective: To enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organisation to operate profitably.

Unit I: Compensation Management

Concept, principles and practices; Consequences of pay dissatisfaction.

Unit II: Foundations of Compensation

Performance evaluation, Job evaluation – Job grading and Job design; Theories of Compensation; Executive Compensation.

Unit III: Compensation Strategy and Policy

Developing Strategic Compensation alternatives; Challenges of compensation design; broad bending; compensation policies in India.

Unit IV: Components of Compensation

Basic Pay, D.A. Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe benefits & retirement benefits, provident fund, gratuity, pension.

Unit V: International Compensation Management

Components of International Compensation package; approaches to international compensation.

Unit VI: Payroll Accounting through computers.

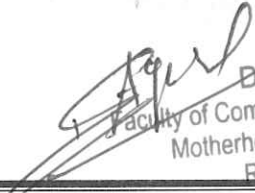
Unit VII: Compensation Laws

Payment of Wages Act, Minimum Wages Act., Bonus Act., Payment of Gratuity Act., Employees State Insurance Act., and Workmen's Compensation Act.

Suggested Readings:

1. Armstrong, M. & Hellen Murlis. *Reward Management. A handbook of Remuneration Strategy.*
2. Dwivedi, R.S. *Managing Human Resources; Personnel Management in the Indian Enterprises.* Galgotia Publishing Co.
3. Venkataratnam, C.S., & B. K. Srivastava. *Personnel Management and Human Resources.* Tata McGraw Hill.
4. Thomas, J. Bergman, V.G. Scarpello and F.S. Hills. *Compensation Decision Making.* Dryden Press.

Note: Latest edition of text book may be used.


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MUBCH 603(d): Personal Selling and Public Relation

Credits:6

Objective: To familiarise the students with the fundamentals of personal selling and public relations.

Unit I: Introduction to Personal selling

Nature and importance of personal selling; Difference between personal selling, advertising, publicity and Public relations, Role of personal selling and Relationship marketing; characteristics of good sales man, career opportunities in selling. Measures for making selling an attractive career.

Unit II: Sales management and Buying motives

Sales force management-Functions and importance, types of salespersons; Concept of motivation, theories of motivation-Maslow, Freudian, and Ditcher, AIDS theory, Buying Motives, modern sales approach.

Unit III: Sales process and sales planning and control

Prospecting, Pre-approach; Approach; Presentation and demonstration; handling objections; Closing the sale; Techniques for closing the sale; Follow up Sales job Analysis, Recruitment, selection, Training, compensation of sales persons, Sales forecasting, Sales budget, Sales territories, Sales quota, Sales Audit, Sales force Performance Evaluation, Sales Report.

Unit IV: Public relations

Meaning, features and growing importance; role of Public relation; similarity of publicity and PR; major tools of public relations – News, speeches, special events, handouts and leaflets, audio-visual, public service activities and other tools; Role of print and electronic media in PR.

Unit V: Legal and ethical aspects of Public Relations and Personal Selling

Suggested Readings:

1. Kotler Philip, *Marketing Management*, New Delhi: Prentice Hall of India.
2. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill.
3. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi.
5. Kapoor Neeru, *Advertising and Personal Selling*, Pinnacle, New Delhi.
6. Sengupta Sailesh, *Management of Public Relations and Communication*, Vikas Publishing House pvt Ltd.
7. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill.

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

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Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit-I: The Investment Environment

The investment decision process, Types of Investments-Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

Unit-II: Fixed Income Securities

Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

Unit-III: Approaches to Equity Analysis

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

Unit-IV: Portfolio Analysis and Financial Derivatives

(a) Portfolio and Diversification, Portfolio Risk and Return (b) Mutual Funds (c) Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.


Unit-V: Investor Protection

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

Suggested Readings

1. Jones, C.P., "*Investments Analysis and Management*", Wiley.
2. Chandra, Prasanna, "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
3. Rustogi, R.P., *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and Bagri, B.R., *Futures and Options*, Tata McGraw Hill Publishing.
5. Mayo, *An Introduction to Investment*, Cengage Learning.

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


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MUBCH 604(b): Consumer Affairs and Customer Care

Credits:6

Objective: To familiarise the students with their rights as a consumer and provide understanding of social framework of consumer rights and legal framework of protecting consumer rights.

Unit I: Conceptual Framework

Consumer and Markets; Concept of Consumers; Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; misleading advertisements and deceptive packaging.

Experiencing Dissatisfaction: complaining behaviour; Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redress Systems; Conciliation and Intermediation for out-of-court Redressal.

Quality and Standardization: Role of National Standards; National Standards- Indian Standards Mark (ISI), Agmark; Voluntary and Mandatory standards; Licensing and Surveillance. Consumer grievance redressal under the BIS Act, 1986; Introduction to International Standards ISO 10000 Suite: International standards on handling of consumer complaints by Organizations;

Unit II: The Consumers Protection Act, 1986

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.

Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and Territorial): District Forum; State Commission; National Commission.

Role of Supreme Court under the CPA.

Unit III: Grievance Redress Mechanism under the CPA, 1986

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection Act related to:

- i. Medical Negligence
- ii. Banking and Financial Service
- iii. Housing & Real Estate
- iv. Electricity, Water, and Telecom Services.
- v. Education
- vi. Defective Product
- vii. Unfair Trade Practice

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Unit IV: Consumer Protection in India

a. Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Recent developments in Consumer Protection in India; National consumer Helpline, Citizens Charter, Product testing

b. Industry Regulators and Consumer Complaint Redress Mechanism

i. Banking: RBI and Banking Ombudsman

ii. Telecommunication: TRAI

iii. Insurance: IRDA

iv. Food items: Food Safety and Standards Authority of India (an overview)

v. Electricity Supply: Electricity Regulatory Commission

vi. Civil Aviation: DGCA

Unit V: Competition Law

Competition Act 2002: Objective, Purpose and Salient Features. Concept of: - Agreements having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of

Combination; Criteria for Determining "Appreciable Adverse Effect on Competition" and 'Dominant Position'; 'Relevant Geographic Market' Factors; 'Relevant Product Market'

Factors. Complaints and Procedures.

Suggested Readings:

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. "*Consumer Affairs*" (2007) Delhi University Publication. Pp. 334.
2. Aggarwal, V. K. *Consumer Protection: Law and Practice*. Bharat Law House, Delhi.
3. Girimaji, Pushpa. *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph. *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. How to Survive as a Consumer? CUTS, India www.cuts.org.
6. The Competition Act, (2002).
7. The Consumers Protection Act, 1986
8. The Bureau of Indian Standards Act 1986
9. The Food Safety and Standards Act 2005


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MUBCH 604(c): Business Tax Procedure and Management

Credits:6

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit I

Advance payment of tax
Tax deduction/collection at source, documentation, returns, Certificates
Interest payable by Assessee/Government
Collection and recovery of tax

Unit II

Assessment, re-assessment, rectification of mistakes
Appeals and revisions
-Preparation and filing of appeals with appellate authorities
-Drafting of appeal; statement of facts and statement of law

Unit III

Penalties and prosecutions
Settlement Commission
Search, seizure and survey

Unit IV

Transactions with persons located in notified jurisdictional area
General anti-avoidance rule
Tax clearance certificate
Securities transaction tax

Unit V

Information Technology and Tax administration
TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network),
e-TDS/e-TCS
E-filing of ITRS

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Bajpai, Om Shanker. *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Note: Latest edition of text books may be used.

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MUBCH 604(d): Indian Polity and Governance

Credits:6

Objective: To impart basic knowledge about the structure and working of the Indian political system and governance.

Unit I: Concept

Concept of welfare state, Functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice, Various philosophies of justice

Unit II: Idea of a Good Society

Moral Reasoning, Theories of Moral Reasoning; Accountability, Responsibility, Leadership; Diversity, Relevance of Diversity In Business; Discrimination at Workplace; Globalisation; Ethical Conduct of Multinational Corporations.

Unit III: Indian Political System

Making of India's constitution, Constituent assembly, Philosophy, Preamble, Fundamental rights, Directive Principles of state policies, Secularism, Problems and trends, Casteism, Communalism, Regionalism and separatism; Nature of India's federal system, Centre-state relations, Issues and problems, Citizenship, Separation of powers, Union executive, President, Prime Minister, Governor, Legislature, Organisation and function.

Unit IV: Judicial System in India

Supreme Court and High Court: Jurisdiction and Powers and Functions, Judicial Review, Independence of Judiciary and Judicial Activism, Human Rights, Social Justice.

Unit V: Governance Public Policy

Governance, Concept, Nature, Meaning and Forms of public accountability and Redressal of public grievances with special reference to RTI, Lokpal and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Third tier of government; Panchayati Raj System, Urban Local Bodies, Public Policy, Public Finance, Budget.

Suggested Readings:

1. Austin, Granville; *The Indian Constitution: Cornerstone of a Nation*, Oxford University Press.
2. Basu, Durga Das; *An Introduction to the Constitution of India*, Prentice Hall.
3. Fadia, M.L. and Fadia, Kuldeep; *Indian Government and Politics*, Rawat Publication.
4. Austin, Granville; *Working a Democratic Constitution: The Indian Experience*, OUP.

Note: Latest edition of text books may be used.

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