



**K.R. MANGALAM UNIVERSITY**  
**THE COMPLETE WORLD OF EDUCATION**

**SCHOOL OF MANAGEMENT & COMMERCE  
(SOMC)**

**Bachelor of Commerce (Honours)**

**Programme Code: 07**

**2018–21**

(Approved in the 17th Meeting of Academic Council Held on 29 June 2018)



  
Registrar  
K.R. Mangalam University  
Sohna Road, Gurugram, (Haryana)



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## **1. Introduction**

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period of time, the various educational entities of the group have converged into a fully functional corporate academy. Resources at KRMU have been continuously upgraded to optimize opportunities for the students. Our students are groomed in a truly inter-disciplinary environment wherein they develop integrative skills through interaction with students from engineering, social sciences, management and other study streams.

The K.R. Mangalam story goes back to the chain of schools that offered an alternative option of world-class education, pitching itself against the established elite schools, which had enjoyed a position of monopoly till then. Having blazed a new trail in school education the focus of the group was aimed at higher education. With the mushrooming of institutions of Higher Education in the National Capital Region, the university considered it very important that students take informed decisions and pursue career objectives in an institution, where the concept of education has evolved as a natural process.

K.R. Mangalam University is established under the Haryana Private University Act 2006, received the approval of Haryana Legislature vide Amendment Act # 36 of 2013 and consent of the Hon<sup>ble</sup> Governor of Haryana on 11th April 2013, which was published in the Gazette notification vide Leg. No.10/2013, dated 3rd May 2013.

### **KRM University is unique because of its**

Enduring legacy of providing quality education and thereby creating achievers who demonstrate leadership in diverse fields.

Protecting and nurturing environment for teaching, research, creativity, scholarship, social and economic justice.

### **Objectives**

- To impart undergraduate, post graduate and doctoral education in identified areas of higher education.
- To undertake research programmes with industrial interface.
- To integrate its growth with the global needs and expectation of the major stake holders through teaching, research, exchange & collaborative programmes with Foreign, Indian Universities/Institutions and MNCs.
- To act as a nodal center for transfer of technology to the industry.
- To provide job oriented professional education to the students.

## **2. About School of Management & Commerce**

The School of Management & Commerce takes pride in its professional and highly-qualified faculty, modern infrastructure, technology, and resources in the fields of General Management, Human Resource, Finance, Operations, Marketing, Information Technology, Economics, and International Business. This step towards

development of professionals who are committed for its excellence in their personal and professional endeavors and also to match the industry practices through research, training and consultancy programmes. Hence, the school makes a meaningful contribution to the socio-economic development of its students and further to nation. The approach to pedagogy combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

## **VISION**

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

## **MISSION**

SOMC is committed to:

**M1:** Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.

**M2:** Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking.

**M3:** Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies.

**M4:** Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.

## **3. Programmes Offered**

### **a. Bachelor of Commerce (Hons.) Programme**

This programme provides students exposure in the business environment by preparing them to avail opportunities in the field of Finance and Commerce. It also aims to develop understanding and professional competence of Institutional Structure & Processes supporting Global Commerce.

**Duration: - 3 Years (6 Semesters)**

**Eligibility Criteria:** He/She should have passed the 10+2 examination conducted by Central Board of Secondary Education or equivalent examination from a recognized board in Commerce stream or any other stream with mathematics as one of the subjects with a minimum of 50% in aggregate.

**Course Outline:** Business Organization & Management/Micro and Macro Economics / Business Law / Financial Accounting / Business Statistics / Fundamentals of Computer & Information Systems / Corporate Law / Business Communication / Business Mathematics / Income-Tax Law & Practice / Corporate Accounting / Management Accounting, E-Commerce.

#### **4. Career Options**

Similarly in **B.Com.** (Hons.) several options are there like in field of Finance, Commerce, Accountancy, Taxation, Discipline related to Business, Banking, Insurance, Auditing and Taxation, Cost & Works Accounts, Chartered Accountant/ Finance, Investment Banking, PSU, Defense Services and Civil Services.

#### **5. Programme Duration**

B. Com (H) - 3 years (6 semesters)

#### **6. Class Timings:**

The classes will be held from Monday to Friday from 9:10 am to 4.00 pm.

#### **7. Syllabi:**

The syllabi of all courses for B. Com (H) programme offered by SOMC are given in the following pages. For each course, the first line contains; Course Code, Title and credits of the course. This is followed by the course objectives, syllabus(Unit I to IV), Text book and reference books.

### Semester-I

S.no.	Course Code	Nature of Course	CourseTitle	L	T	P	C
1	SMMC121	Core Course	Principles of Management	3	-	-	3
2	SMMC123	Core Course	Micro–Economics	3	-	-	3
3	SMMC113	Core Course	Fundamentals of Accounting	3	1	-	4
4	SMCS102	Core Course	Information TechnologyFundamentals	3	-	-	3
5	SMEL101	Core Course	Communication Skills	4	-	-	4
6	SMCS152	Core Course	InformationTechnologyFundamentals Lab	-	-	2	1
7	SMMC153	Core Course	Fundamentals of Accounting Lab	-	-	2	1
8	SMEL171	Core Course	Communication SkillsLab	-	-	2	1
9			Foreign Language	2	-	-	2
<b>TOTAL</b>				<b>18</b>	<b>1</b>	<b>6</b>	<b>22</b>

## Semester-II

S. no.	Code	Nature of Course	Title	L	T	P	C
1	SMMC124	Core Course	Macro-Economics	3	-	-	3
2	SMMC122	Core Course	Advanced Accounting	3	1	-	4
3	SMMC319	Core Course	Business Environment	4	-	-	4
4		Core Course	Open Elective				4
5	SMCH125	Core Course	Environmental Studies	3	-	-	3
6	SMMC118	Core Course	Organizational Behavior	4	-	-	4
7			Foreign Language	2	-	-	2
<b>TOTAL</b>				<b>19</b>	<b>1</b>	<b>0</b>	<b>24</b>

## Semester-III

S. no.	Code	Nature of Course	Title	L	T	P	C
1	SMMC211	Core-Course	Human Resource Management	4	-	-	4
2	SMMC215	Core-Course	Taxation Law and Practices-I	4	-	-	4
3	SMMC224	Core-Course	Financial Management	3	1		4
4	SMEL217	Core-Course	Personality Development & Communication Skills	3			3
5	SMAW217	Core-Course	Corporate Laws-I	4	-	-	4
6	SMMA120	Core-Course	Business Statistics	3	1	-	4
7	SMMC116	Core-Course	Marketing Management	4	-	-	4
8			Foreign Language	2	-	-	2
<b>TOTAL</b>				<b>27</b>	<b>2</b>	<b>0</b>	<b>29</b>



### Semester IV

Sr. no.	Code	Nature of Course	Title	L	T	P	C
1	SMMC218	Core Course	Research Methodology	3	1	-	4
2	SMMC106	Core Course	Cost Accounting	3	1	-	4
3	SMCS212	Core Course	E-Commerce	3	-		3
4	SMCS256	Core Course	E-CommerceLab	-	-	2	1
5	SMAW218	Core Course	Corporate Laws-II	4	-	-	4
6	SMMC310	Core Course	Entrepreneurship	4	-	-	4
7	SMMC208	Core Course	Taxation Law and Practices-II	3	1	-	4
8			Foreign Language	2	-	-	2
<b>TOTAL</b>				<b>22</b>	<b>3</b>	<b>2</b>	<b>26</b>

### Semester-V

Sr. no.	Code	Nature of Course	Title	L	T	P	C
1	SMMC314	Core Course	Indian Economy	4	-	-	4
2	SMMC213	Core Course	Corporate Accounting-I	3	1	-	4
3	SMMC220	Core Course	Ethics ,Values & Corporate Social Responsibility	4	-	-	4
4	SMMC201	Core Course	Management Accounting	3	1	-	4
5	SMMC312	Core Course	Summer Training Project Report	-	-	-	4
6	SMMC317	Core Course	Management of Financial Institutions and Services	4	-	-	4
7	SMMC318	Core Course	Investment Management	3	1	-	4
8		VAC	Value Added Course	2			-
9		DE	Departmental Elective	2			2
<b>TOTAL</b>				<b>25</b>	<b>3</b>	<b>0</b>	<b>30</b>

### Semester-VI

S.no.	Code	Nature of Course	Title	L	T	P	C
1	SMMC214	Core Course	Corporate Accounting-II	3	1	-	4
2	SMMC320	Core Course	Auditing	4	-	-	4
3	SMMC324	Core Course	International Trade and Practices	4	-	-	4
4	SMMC306	Core Course	Comprehensive Viva-Voce	-	-	-	4
5	SMMC325	Core Course	Principles and Practices of Banking and Insurance	4	-	-	4
6	SMMC302	Core Course	Business Policy and Strategic Management	4	-	-	4
7		VAC	Value Added Course*	2			-
8		DE	Departmental Elective	2			2
9	SMDM301	Core Course	Disaster Management	3			3
			<b>TOTAL</b>	<b>28</b>	<b>1</b>		<b>29</b>

<b>S.No.</b>	<b>Foreign Language</b>	<b>Course Title</b>
<b>French</b>		
A	SMHA151	French I
B	SMHA152	French II
C	SMHA251	French III
D	SMHA252	French IV
<b>Spanish</b>		
A	SMHA161	Spanish I
B	SMHA162	Spanish II
C	SMHA261	Spanish III
D	SMHA262	Spanish IV
<b>German</b>		
A	SMHA171	German I
B	SMHA172	German II
C	SMHA271	German III
D	SMHA272	German IV
<b>S.no.</b>	<b>Code</b>	<b>Value Added Course</b>
1	SMMC461	Leadership Development
2	SMCS826	Cyber Security
3	SMMC462	SPSS & its Research Applications
4	SMEL465	Soft Skill Development
5	SMMC464	Micro, Small, Medium Enterprises
6	SMMC466	Stress Management
7	SMMC467	Value Management
8	SMMC468	Self-Management
9	SMMC469	Time Management
10	SMMC657A	Green Marketing
11	SMMC472	Yoga Lessons

## SEMESTER I

<b>SMMC</b> <b>121</b>	<b>Principles Of Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	-	-	<b>3</b>

**Course Objective:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

### UNIT - I

**Introduction:** Concept, Nature, Process and Significance of Management; Managerial Levels, Skills, Functions and Roles; Management v/s Administration; Coordination as Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches.

### UNIT - II

**Planning:** Nature, Scope and Objectives of Planning; Types of Plans; Planning Process; Business Forecasting; MBO; Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality.

**Organizing:** Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

### UNIT - III

**Staffing:** Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation-Maslow, Herzberg, X, Y and Z; Leadership - Meaning and Importance; Traits of a Leader; Leadership Styles - Likert's Systems of Management; Tannenbaum & Schmidt Model and Managerial Grid.

### UNIT - IV

**Controlling:** Nature and Scope of Control; Types of Control; Control Process; Control Techniques Traditional and Modern; Effective Control System.

### TEXT BOOK:

1. Stoner, Freeman and Gilbert Jr. (2013). Management (6<sup>th</sup> Edition). New Delhi: Pearson Prentice Hall of India.

### REFERENCE BOOKS:

1. Koontz, Cannice, and Weihrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14<sup>th</sup> Edition). New Delhi: Tata McGraw Hill Publishing Company.
2. Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.

3. Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5<sup>th</sup> Edition). New Delhi: Tata McGraw Hill Publishing House.
4. Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

SMMC123	MICRO – ECONOMICS	L	T	P	C
		3	-	-	3

**Course Objective:** The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

#### UNIT - I

**Introduction to Business Economics and Fundamental concepts:** Nature, Scope, Definitions of Business Economics, Difference between Business Economic and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalize, Instrumentalism, Market forces and Equilibrium, Risk, Return and Profits.

#### UNIT - II

**Consumer Behavior and Demand Analysis:** Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi- Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief)

#### UNIT - III

**Theory of Production:** Meaning and Concept of Production, Factors of Production and production function. Fixed and Variable Factors. Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS.

#### UNIT - IV

**Cost Analysis & Price Output Decisions:** Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale. Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

#### TEXT BOOK:

1. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

#### REFERENCE BOOKS:

1. Chaturvedi, D.D. and S. L. Gupta; Business Economics, Brijwasi Publishers.
2. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.

3. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
4. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company.

SMMC113	FUNDAMENTAL OF ACCOUNTING	L	T	P	C
		3	1	-	4

**Course Objective:** To introduce students to Accounting, stressing its importance in today's business world. To help students understand the main concepts and principles of Accounting. To provide students with a theoretical basis upon which they will develop their knowledge in other areas of accounting.

### UNIT I

**Accounting:** Meaning, Difference between accounting and book keeping, Branches of accounting; Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts. Accounting standard- (Indian & International) Recording: Accounting Cycle/process, Journal, Golden Rules of recording, Compound journal entry, Opening entry, Numerical of Journal Entries  
**Subsidiary Books:** Cash Book, Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Journal Proper, Debit Note and credit note.

### UNIT II

**Ledger:** Meaning, Need, Posting Transaction to Ledger, Closing different types of Ledgers, Numerical Problem Trial Balance: Meaning, Preparation of Trial Balance, Errors.

Revealed (Merits) and Errors Not Revealed (Demerits) by Trial Balance, Numerical Problems on preparation and correction of Trial Balance.

### UNIT III

**Capital and Revenue:** Classification of Income; Classification of expenditure; Classification of Receipts.

**Rectification of Errors:** Classification of errors; Location of errors: Suspense account.

### UNIT IV

**Preparation of Final Accounts:** Manufacturing accounting, Trading accounting, P/L A/c and Balance Sheet with adjustments. Reserves and provisions: Depreciation Accounting- Meaning Causes of depreciation, Calculating Depreciation - Straight Line & Written-Down Value Method Preparation of Bank Reconciliation Statement.

### TEXT BOOKS:

Maheshwari S. N. & Maheshwari S. K. Advanced Accountancy Vol. I, Noida, Vikas publications

### REFERENCE BOOKS:

1. Shukla, M. C., Grewal, T. S. and Gupta, S. C. Advanced Accounts. New Delhi:



S.Chand & Co.

2. Tulsian, P. C. Financial Accounting. New Delhi: Pearson Education.
3. Grewal, T.S. Introduction to Accountancy. New Delhi: S.Chand Publication.
4. Sehgal, A. & Sehgal, D. Advanced Accountancy Vol. I. New Delhi: Taxman Publication

SMCS102	INFORMATION TECHNOLOGY FUNDAMENTALS	L	T	P	C
		3	-	-	3

**Course Objective:** To familiarize management studies with computer and its applications in day to day business and managerial activities, with more emphasis on its practical aspect.

### UNIT I

**Basics of Computers and its evolution:** Evolution of computers, Data, Instruction and Information, Block diagram of a computer, Characteristics of computers, Functions of different units of a computer, Generations of computers, Classification of computers: - Digital, Analog and Hybrid, Micro, Mini, mainframe and Super Computer, Single-board computer.

### UNIT II

**Introduction to Computer Software:** Open source Software, Copylefted and Non-copylefted Software; System Software; Application Software; Utility Software; Demoware, Shareware, Firmware, Freeware, Free Software. Compiler and Interpreter, Generations of languages: Machine Level, Assembly, High Level, 4GL.

**Introduction to Computer System & Operating System Overview:** Instruction execution, memory hierarchy, Objectives and Function of OS, Structure of OS, Types of operating systems, Component and Services offered by OS, Layered approach of OS, Properties of OS, System boot, File Management.

### UNIT III

**Input and Output Devices:** Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code and Quick Response Reader, Voice Input Device, Monitor and its type, Printer and its type, Plotter

**Computer Memory:** Primary Memory (ROM and its type - PROM, EPROM, EEPROM, RAM) Secondary memory- SASD, DASD Concept, Magnetic Disks - Hard disks, Optical disks - CD ROM and its type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM), Flash Memory, Blu-ray Disk

### UNIT IV

**Concept of Data Communication and Networking:** Networking Concepts, Types of networking (LAN, MAN AND WAN), Communication Media, Mode of Transmission (Simplex, Half Duplex, Full Duplex), Analog and Digital Transmission.

Synchronous and Asynchronous Transmission, Network topologies.

**Introduction to Database Management System:**

**Introduction to Database Systems:** File System versus DBMS, Architecture of DBMS, Data Models, Schema and instances, Data independence, Advantages of a DBMS, Describing and storing data in a DBMS, Database Languages, Overview of Hierarchical, Network and Relational Database Management System.

**Text Books:**

1. Leon and Leon; Introduction to Information Technology, Leon Tech World.

**Reference Books:**

1. Sinha, Kr. Pradeep and Preeti Sinha; Foundations of Computing, BPB Publication.

2. Jain, V.K.; Computers and Beginners.

SMEL101	COMMUNICATION SKILLS	L	T	P	C
		4	-	-	4

**Course Objective:** The purpose of this course is to:

- . Understand the basics of Grammar to improve written and oral communication and to speak correct form of English with proficiency
- . Improve students' personality and enhance their self- confidence

### UNIT I

**Introduction to Communication:** Meaning, Forms & Types of Communication; Process of Communication; Principles of Effective Communication/7Cs, Barriers in Communication; Literature: A Bird Came Down the Walk by Emily Dickinson

### UNIT II

**Essentials of Grammar:** Parts of Speech: Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection; Using tenses; Articles; Types of sentences; Reported Speech; Punctuation; Literature: Stopping by Woods on A Snowy Evening by Robert Frost

### UNIT III

**Building Vocabulary:** Word Formation (by adding suffixes and prefixes); Common Errors; Words Often Confused; One word substitution, Homonyms and Homophones; Antonyms & Synonyms, Phrasal Verbs, Idioms & Proverbs ( 25 each); Commonly used foreign words(15 in number); Literature: The Last Leaf by O'Henry

### UNIT IV

**Personality Development:** Etiquette & Manners; Leadership; Inter & intra personal skills; Attitude, Self-esteem & Self-reliance; Public Speaking; Body Language: Posture, Gesture, Eye Contact, Facial Expressions; Presentation Skills/ Techniques; Literature: My Prayer to Thee by Rabindranath Tagore;

### TEXT BOOK:

1. Kumar, Sanjay and Pushplata. Communication Skills. Oxford University Press.

### REFERENCE BOOKS / SITES:

1. Tickoo, M.L, Subramanian A. E. and Subramaniam P.R. Intermediate Grammar, Usage and Composition. Orient Blackswan.
2. Mitra, Barun K. Personality Development and Soft Skills. Oxford University Press.

SMCS152	INFORMATION TECHNOLOGY FUNDAMENTAL ALS LAB	L	T	P	C
		-	-	2	1

**Course Objective:** This practical course will give learning of basic operations of Windows, MS-Word, MS-PowerPoint and MS-Excel

### List of Experiments

1. Introduction to GUI based Operating System: Desktop, Task Bar, My Documents, Control panel, logging and resetting window password and various ending a computer session., Working with Disks, Folders and files using file explorer and command prompt, taking backup on Mobile and pend drive using USB Port, music and video player.

2. Understanding and Accessing Individual Control Panel Items along with different ways of operating Control panel items.

3. Introduction to Document Editor Application Software: Document creation and formatting of document, inserting and

formatting complex table, using inbuilt word template, office online template, creating-edit-modify template, import/export files, convert word document to web document, PDF files, creating hyperlinks, adding security features to word document-imposing password and checking virus in Macros. Finding and Replacing Text, Basic of E-Mail, E-mail Addressing, Using E- mail- opening mail, mailbox, creating and sending mail, replying mail, forwarding, sorting & searching e-mail, Document Collaboration, Instant Messaging and Mail Merging.

4. Introduction to Presentation Application Software: Creating a presentation, different views of the presentation, customizing slides using predefined layouts/ slide transition / paragraph or text animation, importing data from other sources in PowerPoint presentations.

5. Introduction to Spreadsheet Application Software: Features of a spreadsheet, Data entry, Cell referencing, entering series, editing data, ranges, formulae insertion, inserting functions, creating macros and hyperlink, import and export data.

6. Analysis using Spreadsheet Application Software: Consolidation of data and data analysis in spreadsheet: sorting and filtering techniques drop down list from range of cell, applying and removal of data validation to cell, protecting cell data using password.

7. Pivot table report and Pivot chart report in Spreadsheet Application Software: creating pivot table, grouping fields, drill down pivot, layout and format, filtering, sorting and conditional formatting data, chart creation.

8. Creating form, Reports and queries using Access Application Software.
9. Hand-on experience on Outlook Application Softwarecalendar to organize day-to-day activities, creating an appointment & Repetitive Appointment, working with event, planning a meeting, create, view and delete group schedule.
10. Database Designing & Maintenance: Maintaining an access tables, managing database by SQL queries, documenting a database, assigning privileges to users of database.

SMMC153	Fundamentals of Accounting- LAB	L	T	P	C
		-	-	2	1

**Course Objective:** This practical course will bridge the gap between traditional manual accounting and modern computerized accounting.

- To make students aware about automation of accounting activities
- To provide practical hands on MS-Excel for doing various accounting activities
- To help students to understand the use of the software Tally in computerization of accounting system.

#### UNIT I

**MS-Excel in Accounting:** Introduction to MS Excel, MS Excel in day-to-day office activities, Accounting in MS-Office, Financial Formulas in MS-Office - Various Calculation Sheets, Calculation of Interest, Principle and Compounding

#### UNIT II

**Setting-up Books of Accounts in Tally:** Introduction, Creation of Company, Introduction to Gateway of Tally, Menu Company Info menu, Features & Configuration options for company.

#### UNIT III

**Maintaining accounts:** group and ledgers, working with account masters, viz, group, ledger, cost centre and category, currency.

#### UNIT IV

**Voucher entry and reporting:** Entry of accounts vouchers, printing of vouchers, creation and alteration of vouchers types and vouchers classes, viewing and printing various reports, printing & viewing balance sheet, p& l account, trial balance

#### Text Books:

1. Koget Solutions Inc. Tally 9 in Simple Steps. New Delhi: Wiley India.

#### Reference Books:

1. Maidasani, D. Accounting with Tally 9.0. New Delhi: Lakshmi Publications.
2. Nadhani, A. K. Tally 9 - Training Guide. New Delhi: BPB Publications

SMEL171	COMMUNICATION SKILLS LAB	L -	T -	P 2	C 1
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**Objective:** The Communication Skills Lab focuses on communication activities in functional and situational contexts. It encourages students to speak with fluency and accuracy as well as to enhance the four language skills of reading, writing, listening and speaking through real life and professional situations.

In each practical class student should spend

- 5 to 10 minutes on effective browsing of online Newspaper
- 5 to 10 minutes on English Language software activities

Each student must actively complete the following ten activities in practical classes, and the Lab Record with the teacher's signature and the internal marks should be submitted to the External Expert during Viva.

**Activity 1: Self- Introduction:** Informal introduction & formal introduction; A detailed write up on formal „Self Introduction“; Formal Introduction of oneself in front of the group.

**Activity 2: News Reading:** Introduction to „online Newspapers“; Browsing and selecting the preferred Newspaper. Browsing through the News Headlines; selecting interested News items; comprehending the content, writing down the essence and reading the News in front of the Group. Discuss 5 to 8 new words or terms, 4 to 5 important personalities of that day's news etc.

**Activity 3: a. JAM:** Introduction to „Just A Minute speech“ and the „Extempore speech“; Preparation of speech on given topic (different topic for each student); delivery of the speech; Feedback (on content, time management, body language etc. highlighting the positive aspects first.)

**b. Listening Comprehension:** Listen to online / downloaded oration by renowned Orators; write down the content in a precise form and give an oral presentation of that write up following all the etiquettes of public speaking.

**Activity 4: a. Turn Coat:** Speaking for and against by the same person with time specification; assign topics from the immediate surroundings; write down the content either from the Net or from personal knowledge; prepare well and deliver; feedback & suggestions for improvement.

**b. News Discussions:** Selecting News of the day, Discussing among the group, prepare the news content and prepare the group opinion about the issue and present it in front of the class by the group involving each member; select 5 new words & new usages from the selected news item.

**Activity 5: Conversation Ability:** Characteristics of effective conversation; Listening to a few sample conversations; preparing conversation based on the given situation; enacting the situation through effective delivery of the script; feedback & suggestions for improvement.



**Activity 6: Role Play:** Characteristics of Role Play; assigning roles; developing the content to deliver; enacting the role with effective delivery; feedback & suggestions for improvement.

**Activity 7: Public Speaking:** Characteristics of effective Public speaking; possible barriers; watching demo online; topic assignment, information gathering & recording; delivery in front of the class; feedback & suggestions for improvement. . (Different topic for each student)

**Activity 8: Group Discussion:** Importance and characteristics; Dos & Don'ts in GD; Demo display; assign topic for the group, Preparation & performance; feedback & suggestions for improvement.

**Activity 9: Debate:** Difference between Group Discussion & Debating; Watching demo of Debating; Topic for the group of 2 or 4; preparation and performance; feedback & suggestions for improvement.

**Activity 10: Interview:** Importance & purpose of Job Interview; Interview etiquettes; Watch demo interview; Appear for formal mock interview; feedback & suggestions for improvement.

#### **TEXT BOOK:**

Kumar, Sanjay and Pushplata. Communication Skills. Oxford University Press.

#### **REFERENCE BOOKS:**

1. Mitra, Barun K. Personality Development and Soft Skills. Oxford University Press.
2. Raman Meenakshi & Sharma, Sangeetha. Technical Communication Principles and Practices, 2<sup>nd</sup> Ed. Oxford University Press, New Dehi, 2011

## SEMESTER II

SMMC124	MACRO – ECONOMICS	L	T	P	C
		3	-	-	3

**Course Objective:** The purpose of Macroeconomics is to give students a thorough understanding of the principles of economics that apply to the economic system as a whole.

- To maximize the level of national income providing economic growth,
- To raise the utility and standard of living of participants in the economy by providing full employment
- To achieve Price stability and Balance of payment stability.

### UNIT - I

**Introduction to Macro Economics:** Nature and Scope of Macro Economics, Macroeconomic Aggregates: Aggregated demand, Aggregate Supply, Aggregate Output, Aggregate Consumption. Circular flow of Economic Activities and Income: Two Sector Economy, Three Sector Economy and Four Sector Economy, National Income: Concept, GDP, GNP, NDP, NNP, Per Capita Income, Personal Disposable Income, Measurement of National Income, Uses of National Income Data, Difficulties in the measurement of National Income.

### UNIT – II

**Income Determination:** Consumption Function; Psychological Law of Consumption Function, Investment Function, Balance of payments.

### UNIT – III

**Money and Inflation:** Functions of Money, Theories of Demand for Money, Determinants of Money Supply, Inflation: Introduction, Causes of Inflation, Inflation and Unemployment, Control of Inflation.

### UNIT - IV

**Business Cycle:** Introduction, Features of Business Cycles, Phase of Business Cycles, Causes and Effects of Business Cycle, Measures to Control Business Cycles: Fiscal Policy and Monetary Policy, IS-LM model- The interaction of Real and Monetary sectors of the economy.

### TEXT BOOKS:

1. Diwedi, D. N. Macro Economics. New Delhi: Tata McGrawHill

### REFERENCE BOOKS:

1. Froyen, T. R. Macro Economics. New Delhi: Pearson Education
2. Agarwal, V. Macro Economic. New Delhi: Pearson Education
3. Geetika, Ghosh, P., & Chodhury, P. R. Managerial economics. New Delhi: Tata McGraw H

SMMC 122	ADVANCED ACCOUNTING	L	T	P	C
		3	1	-	4

**Course Objective:** This course on advanced accounting would promote the accounting knowledge of students to a higher level.

- To appraise the students about the application of accounting knowledge in special business activities
- To impart the skills of preparation of final accounts of non-trading concerns/ organizations and Partnership
- To develop the skills of recording of transactions relating to hire purchase system, royalty and Branches.

#### UNIT I

**Receipts and payment accounts:** Differences between Receipts and payment accounts and income and expenditure accounts, Preparation of Receipts and payment accounts, income and expenditure accounts, and balance sheet.

#### UNIT II

**Royalty Account:** Meaning, types of royalty, copyright royalty, Preparation of ledger accounts - Royalty Account, Landlord Account - Short workings Account - Minimum Rent Account, numerical Accounting of non-trading Institutions.

#### UNIT III

**Hire Purchase System:** Features, Difference between Hire purchase and Installment purchase systems, Accounting Treatment in the Books of Hire Purchaser and Hire Vendor, Default in payment. **Branch accounts-** objective, types of branch, stock and debtors' method, wholesale branch method and independent branch and inter branch transactions, numerical.

#### UNIT IV

**Final accounts of partnership firms:** Methods of keeping capital accounts of a partner, Admission, retirement and death of a partner including treatment of goodwill. Dissolution of partnership firms, modes of settlement of accounts simple numerical problems.

#### TEXT BOOKS:

1. Maheshwari S N & Maheshwari S K. Financial Accounting. Vikas Publishing Co.

#### REFERENCE BOOKS:

1. Jain S.P. & Narang K.L. Advanced Accounting, Kalyani Publishers.
2. Gupta, R.L. and Radhaswamy M. Advanced Accountancy, Sultan Chand & Sons., New Delhi.
3. Maheshwari & Maheshwari. Advanced Accountancy-I, Vikash Publishing Co
4. Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication

SMMC319	BUSINESS ENVIRONMENT	L	T	P	C
		4	0	0	4

**Course Objective:** The purpose of this course is to make students understand the contemporary changes in various laws, forces and regulatory measures governing business operations in India.

**Course Content:**

**UNIT I**

**Introduction to Indian business environment:** Nature, structure, and components of business environment; country risk, political risk, and corporate adjustment; salient features of Indian economy with respect to current economic survey.

**UNIT II**

**Economic reforms:** Current monetary and fiscal policy environment; competitive environment and the Competition Act 2002; consumer and investor's protection; introduction corporate governance.

**UNIT III**

**Introduction to background of industrial policy and industrial policy of 1991;** public sector reforms; public private partnership-concept, significance and major government initiatives; SMEs – threats and challenges; industrial sickness- concept, reason and impact; DFI's i.e. IDBI, IFCI and ICICI - concept and contribution to economy.

**UNIT IV**

**Current scenario of Indian economy with respect to:** Balance of payments; foreign trade policy; globalization trends; FII in India ; FDI in India; Foreign Exchange Management Act.

**TEXT BOOK:**

1. Cherulimum, F.(2015). *Business environment - Text & cases* (24<sup>th</sup>ed.). New Delhi: Himalayas Publishing House.

**REFERENCE BOOKS:**

1. Mishra, S. K., &Puri, V. K. (2016). *Economic environment of business (With case studies)*.(9<sup>th</sup> ed.). New Delhi: Himalaya Publishing House.
2. Shukla, M. B. (2012). *Business environment - Text and cases*. New Delhi: Taxman.
3. Cherulimum, F.(2015). *International businessenvironment* (2<sup>th</sup>ed.). New Delhi: Himalayas Publishing House.
4. Saleem, S. (2015). *Business environment* (3<sup>rd</sup>ed.). Noida:Pearson India Education.
5. Ashwatthapa, K. (2016). *Essentials of business environment* (13<sup>th</sup>ed.). New Delhi:

SMCH125	ENVIRONMENTAL STUDIES	L	T	P	C
		3	-	-	3

**Course Objectives:** This course in environmental studies will develop the:

- Basic understanding about the concept related to environment such as eco system and biodiversity.
- Understanding about pollution and its control.
- Insight about the various concerns regarding environment such as population and social issues.

## UNIT I

**Introduction of Environmental Studies:** Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

**Natural Resources: Renewable and Non-renewable Resources Land resources:** 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 ground water, floods, droughts, conflicts over water (international & inter-state).

**Energy resources:** Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

## UNIT II

**Ecosystems:** Definition and Structure and function of ecosystem; Energy flow in an ecosystem: food chains, foodwebs 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)

**Biological Diversity:** Levels of biological diversity; genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots ; India as a mega-biodiversity nation; Endangered and endemic species of India; Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity; Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

## UNIT III

**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.

**Environmental Policies and practices:** Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

**Environment Laws:** Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. International agreements: Montreal & Koyoto protocol and convention on biological diversity. Nature reserves, tribal population and rights, human wild life conflicts in Indian context.

#### **UNIT IV**

**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).

#### **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, Delhi Ridge, etc.

#### **TEXT BOOKS:**

1. Erach Bharucha, Textbook of Environmental Studies, Universities Press (P) Ltd., Hyderabad, India.
2. Anubha Kaushik and C. P. Kaushik, Environmental Studies, New Age International Publishers (P) Ltd. New Delhi.

#### **REFERENCE BOOKS:**

1. A.K. De, Environmental Chemistry, New Age International Publishers (P) Ltd. New Delhi.
2. P. H. Raven, D. M. Hassenzahl & L. R. Berg, Environment, John Wiley & Sons, New Delhi.
3. J. S. Singh, S. P. Singh and S. R. Gupta, Ecology, Environmental Science and Conservation, S. Chand Publication, New Delhi.

SMMC118	ORGANIZATIONAL BEHAVIOUR	L	T	P	C
		4	-	-	4

**Course Objective:** This course aims to provide insights necessary to understand behavioural processes at individual, team and organizational level enable students to learn how to influence the human behaviour in organizations.

**UNIT I**

**Foundation and background of OB:** contemporary challenges -workforce diversity, cross-cultural dynamics, changing nature of managerial work, ethical issues at work, emotional intelligence in contemporary business

**UNIT II**

**Individual behaviour and processes:** individual differences – values and attitudes; Perception- concept, process and applications; Personality- concept, determinants and theories applications; Learning and Reinforcement, Stress – symptoms, causes, consequences and management

**UNIT III**

**Interpersonal and team processes:** group behaviour, group development, group dynamics, social loafing; developing teams – self-directed work teams, virtual teams; team building; Empowerment - concept, significance, process, prerequisites, Conflict – concept, sources, types, management of conflict, Power – concept, sources, approaches; organizational politics

**UNIT IV**

**Organizational processes and structure:** organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.

**TEXT BOOK**

1. Nelson, Debra L and James C Quick, Organisational Behaviour, Thomson Learning

**REFERENCE BOOKS:**

1. Pareek, Udai, Understanding Organisational Behaviour, Oxford University Press, New Delhi
2. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi
3. Hellriegel, D & J.W. Slocum, Organisational Behaviour, Thomson Learning
4. McSchane, Organisation Behaviour, TMH, New Delhi
5. Luthans, Fred, Organisational Behaviour, McGraw Hill, New York
6. New Storm and Keith Davis, Organisation Behaviour , TMH, New Delhi

### SEMESTER III

SMMC211	HUMAN RESOURCE MANAGEMENT	L	T	P	C
		4	-	-	4

**Course Objective:** The primary concern of this course is to develop an appreciation of effective management of human resources and to enable the students to meet HR challenges in present scenario.

#### UNIT I

**Introduction to HRM :** Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM; Personnel Management vs HRM ; Functions of HRM ;Challenges of HRM; Strategic HRM ; HRIS; International HRM; HRM in Changing Environment.

#### UNIT II

**Acquisition of Human Resources:** HR Planning; Job Analysis – Job Description and Job Specification; Recruitment; Selection Process, Placement, Induction, Socialization.

#### UNIT III

Developing Human Resources: Training and Development; Executive Development – Process and Techniques; Career Planning and Development; HRD.

#### UNIT IV

**Managing Performance & Compensation:** Performance and Potential Appraisal; wage and salary administration; Incentive compensation, significance; Employee Welfare; Health and Safety, Social Security.

#### TEXT BOOK:

1. Dessler, Gary, (2011) Human Resource Management, Pearson Education, (2nd Edition),

#### REFERENCE BOOKS:

1. Aswathappa, K., Human Resource Management, McGraw Hill Education.
2. VSP Rao, Human Resource Management, Excel Books.
3. C.B. Gupta, Human Resource Management, SultanChand & Sons.
4. Jyothi, P. and Venkatesh, D.N, Human Resource Management, Oxford Higher Education.



SMMC215	TAXATION LAW AND PRACTICES - I	L	T	P	C
		4	-	-	4

**Course Objective:** The objective of this course is to equip with basic principles and provision of Income Tax Act 1961

#### UNIT I

**Income Tax:** An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

#### UNIT II

**Income from Salaries:** Income from Salaries (including retirement benefits).

#### UNIT III

**Income from House property:** Profits and Gains of Business or Profession, Depreciation, Capital Gains.

#### UNIT IV

**Income from other sources:** clubbing of incomes & Aggregation of incomes, Set off and carry forward of Losses, Deductions to be made in computing total income

#### TEXT BOOKS:

1. Singhania, V.K. and Singhania, Monica (2016-17). Student guide to income tax, New Delhi: Taxman Publications.

#### REFERENCE BOOKS:

1. Singhania, V.K., Singhania, Kapil & Singhania, Monica (2016-17). Direct taxes planning and management, Taxman Publications.
2. Lal, B.B (2016-17). Direct taxes, Pearson Education.
3. Singhania. V.K (2016-17). Direct taxes & practice. N.Delhi :Taxmann Publication.
4. Prasad.Bhagwati (2016-17). Direct taxes law & practice, N.Delhi: Wishwa Prakashan.
5. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: Sahitya Bhawan Publishes & Distributors.
6. Mahrotra & Goyal (2016-17) Income tax law & practice, Agra: Sahitya Bhawan Publications.
7. Appropriate Website

SMMC224	FINANCIAL MANAGEMENT	L	T	P	C
		3	1	-	4

**Course Objective:** The course is aimed at building an understanding of concepts, vital tools and techniques applicable for financial decision making by a business firm.

#### UNIT I

**Nature and Scope of Financial Management:** Financial objectives, financial decisions, importance, Impact of financial and economic environment on financial management; Time Value of Money

#### UNIT II

**Sources of Finance:** Planning for sources of finance; Capital Structure Theories: net income approach, net operating income approach, traditional approach and MM approach, determinants of capital structure; Cost of Capital: calculation, EBIT – EPS Analysis; Leverage.

#### UNIT III

**Capital Budgeting:** Conventional and DCF Methods; Inflation and Capital Budgeting; Risk Analysis and Capital Budgeting-Certainty Equivalent Factor; Risk Adjusted Discounting Rate; Decision Tree; Independent and Dependent Risk Analysis; Replacement Decisions, Sensitivity Analysis.

#### UNIT IV

**Dividend Decision:** Retained Earning Vs. Dividend Decision, Gordon Model, Walter Model, MM Approach, Lintner Model, dividend policies in practice.

**Working Capital Management:** working capital estimation, Management of Cash (Various Theoretical Models), Inventory management and Receivables management.

#### TEXT BOOKS:

1. Rustagi, Dr.R P, Elements of Financial Management, Taxman Publishers

#### REFERENCE BOOKS:

1. Kishore, Ravi M., Financial Management, Taxmann Publishers.
2. Prasanna, Chandra (Financial Management: Theory and Practice, Tata McGraw Hill.
3. Sheeba Kapil Financial Management, Pearson Education.
4. Shashi K Sharma, R k Mittal , Management Accounting, Principles and Practice, Kalyani Publications
5. Khan, M. Y. and Jain P. K. , Financial Management, Text, Problems & Cases, Tata McGraw Hill Company, New Delhi

SMEL217	<b>PERSONALITY DEVELOPMENT &amp; COMMUNICATION SKILLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>

**Course Objectives:**

- To develop fluency in language skills LSRW
- To enable students to read and appreciate literary works
- To make students capable of expressing their views using apt vocabulary and sentences.

**UNIT I**

**Remedial Grammar:** Errors of Accidence and syntax with reference to parts of speech; Confusion of adjectives and adverbs; Agreement of subject and verb; Simple, Complex and Compound Sentences; Sentence Errors; Indianism & Idiomatic expressionism

**UNIT II**

**Reading Skills:** Introduction to Reading habit; Types of reading: fast and slow Reading; Skimming and Scanning; Loud & Silent Reading; Reading with a purpose; Reading between the lines; Overcoming common obstacles in reading; Comprehension of unseen passages; Summarizing.

**UNIT III**

Personality Development: **Etiquette & Manners; Self-esteem & Self-confidence; Leadership traits; Effective Communication; Inter & Intra personal skills**

**UNIT IV**

**1. Literature**

2. The Chimney Sweeper by William Blake
3. Mending Wall by Robert Frost
4. Of Death by Francis Bacon
5. The Diamond Necklace by Guy De Maupassant
6. The Grief by Anton Chekhov

**TEXT BOOK:**

1. Raman Meenakshi & Sharma, Sangeetha. Technical Communication Principles and Practices, 2nd Ed. Oxford University Press, New Delhi, 2011

**REFERENCE BOOKS:**

1. Sinha, K.K. Business Communication. Galgotia Publishers.
2. Tickoo, M.L., Subramanian A. E. and Subramaniam P.R. Intermediate Grammar, Usage and Composition. Orient Blackswan.
3. "Best Poems", <http://100.best-poems.net/>. 20 July 2016.
4. "Classic English Short Stories", <http://www.eastoftheweb.com/short-stories/Collections/ClasEngl.shtml>, 20 July 2016.
5. Mitra, Barun K. Personality Development and Soft Skills, OUP, Delhi, 2012.
6. Web Sources: [www.slideshare.com](http://www.slideshare.com), [www.authorstream.com](http://www.authorstream.com)

SMAW217	CORPORATE LAWS-I	L	T	P	C
		4	-	-	4

**Course Objective:** The primary objective of the course is to familiarise the student with various principles of corporate laws enunciated in subjects such as The Indian Contract Act 1872, The Sale of Goods Act 1930, The Consumer Protection Act, 1986, The Partnership Act, 1932 and The Limited Liability Act, 2008.

#### UNIT I

**The Indian Contract Act, 1872:** Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects, void agreements, contingent contracts, quasi contracts.

#### UNIT II

**The Indian Contract Act, 1872:** Discharge of contract – modes of discharge including its remedies, damages, contract of indemnity and guarantee, contract of bailment, contract of agency.

#### UNIT III

**Sale of Goods Act, 1930:** Contract of sale, meaning and difference between sale and agreement to sell, conditions and warranties, transfer of ownership in goods including sale by non-owners, performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Consumer Protection Act, 1986:** Meaning of goods, services, consumer, unfair trade practices, deficiency, and enforcement of consumer rights.

#### UNIT IV

**Partnership Act, 1932:** Nature of partnership firm, relations of partners to one another and to third parties outsiders, liability for holding out, minor as a partner; incoming and outgoing partners, dissolution of partnership firm, modes of dissolution, consequences of dissolution, registration of firms and effects of non- registration.

**Limited Liability Partnership Act, 2008:** Meaning and nature of the LLP, incorporation of LLP, partners and their relationship and extent of their liability, assignment and transfer of partnership right, foreign LLP, conversion to LLP, compromise, arrangement and reconstruction of LLP, winding up of LLP.

#### TEXT BOOKS:

1. M. C. Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N. D. Kapoor, Mercantile Law. Sultan Chand & Co., New Delhi.
3. Tulsian, P.C., Business Laws, Tata McGraw Hill Education, 2nd Edition.
4. P. P. S Gogna, Mercantile Law, Sultan Chand & Co., New Delhi.
5. Dr R K Bangia, Indian Partnership Act, 1932 with Limited Liability Act, 2008, ALA.

#### REFERENCE BOOKS:

1. Sulphrey, Bashe, Business Laws, PHI Learning Pvt. Ltd., New Delhi.
2. Kuchhal, M.C. Kuchhal, Vivek, Business Law, 6th edition, Vikas Publishing House.

3. Sharma, J.P., Easy Approach to Business Laws, AneBooks Pvt. Ltd.
4. Maheshwari, S.N., Business Laws, Himalaya PublicationHouse(P) Ltd.
5. Pollock & M
6. ulla, Indian Partnership Act, Lexis Nexis.

SMMA120	BUSINESS STATISTICS	L	T	P	C
		3	1	-	4

**Course Objective:** The course is designed to enable students to think and act rationally by applying statistical tools and reasoning to the real business world situations. It helps in developing a sound basis for analysis & decision making.

#### UNIT I

**Introduction to managerial statistics:** Concept; applications in different fields of management i.e. marketing, HR, Finance and quality etc.; critical analysis of Duckworth Lewis method; distrust and limitations.

**Data overview:** Collection & presentation methods.

#### UNIT II

**Representative measures:** Mean, median, mode, partition values.

**Dispersion measures:** Absolute & relative measures- range, quartile deviation, average deviation, standard deviation, skewness, case lets.

#### UNIT III

**Linear regression models:** Generating solutions; applications in marketing.

**Test of association between variables:** Types of correlations; Measures: Karl Pearson and Spearman; Case lets.

#### UNIT IV

**Probability distribution:** Introduction; types of events; theorems: Bayes' Theorem and applications; introduction to probability distribution – discrete (Binomial & Poisson) & continuous (normal);

**Sampling:** Meaning; types; sampling distributions; application of sampling in field of Marketing, HR, Finance.

#### TEXT BOOKS:

Gupta, S. P. & Gupta, M. P. (2014). Business statistics, New Delhi: S. Chand Publication.

#### REFERENCE BOOKS:

1. Levin, R. & Rubin, D. S., (1998). Statistics for management (7<sup>th</sup> ed.). United States: Pearson Education.
2. Black, K., (2017). Business statistics: for contemporary decision making (9<sup>th</sup> ed.). Singapore: John Wiley & Sons (Asia) Pvt. Ltd.
3. Business Statistics – by J. K Sharma, Pearson education.
4. Complete Business Statistics Amir D Aczel & Jayavel Sounderpandyan
5. Introductory Statistics by Weiss. Seventh edition, Pearson education.
6. Statistics for Business and Economics – by Anderson, Sweeney and Williams – Cengage publishing.
7. Business Statistics with CD-ROM by Naval Bajpai, Pearson Publication.
8. Statistics for management – by Gerald Keller, Cengage Learning.

SMMC116	MARKETING MANAGEMENT	L	T	P	C
		4	-	-	4

**Course Objective:** This course in marketing management has been designed:

- To introduce the students with the concepts, strategies and contemporary issues involved in the marketing of products and services.
- To enable the students to become better and more aware consumers as well.

### UNIT I

**Introduction:** Core concepts, scope, & functions of marketing; evolution of marketing concepts; selling vs. marketing; classification of market; marketing environment; market segmentation, targeting & positioning; overview of marketing mix.

### UNIT II

**Product:** Meaning; product classifications; concept of product mix; branding, packaging and labeling; product life-cycle.

**Price:** Concept & significance; factors affecting price of a product; pricing policies and strategies.

### UNIT III

**Promotion:** Significance; introduction of elements of promotion mix, factors affecting promotion mix decisions

**Channels of distribution:** Concept, importance & functions; levels of distribution channels; factors affecting choice of distribution channel.

### UNIT IV

**Consumer Behavior:** Concept & significance; consumer buying process and factors influencing consumer buying decisions.

**Introduction to new trends in marketing:** Green marketing; e-marketing; international marketing; rural marketing; retail marketing and digital marketing.

#### TEXT BOOKS:

Kotler, P., Keller, K., Koshy, L., & Jha, M. (2016). Marketing management (16<sup>th</sup>ed.). New Delhi: Pearson.

#### REFERENCE BOOKS:

1. Kurtz, D. L., & Boone, L. E. (2013), Principles of contemporary marketing (16<sup>th</sup> ed.). New Delhi: Cengage Learning India.
2. Etzel, M. J., Bruce, J. W., Stanton, W. J., & Pandit, A. (2010). Marketing (14<sup>th</sup>ed.). New Delhi: Tata McGraw-Hill.
3. Kumar, A., & Meenakshi, N. (2011). Marketing management (2<sup>nd</sup>ed.). New Delhi: Vikas Publishing House.
4. Ramaswamy, V. S., & Namakumari, S. (2013). Marketing management: Global perspective Indian context (5<sup>th</sup>ed.). New Delhi: McGraw Hill Education (India) P. Ltd.

## SEMESTER IV

SMMC218	RESEARCH METHODOLOGY	L	T	P	C
		3	1	-	4

**Course Objective:** The objective of this course is to provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners and to give them an understanding of the basic techniques and tools of marketing research.

### UNIT I

**Introduction:** Meaning of Research, Objective of research, motivation in research, types of research, research approaches, Significance of research, Research process and criteria for good research. Problem identification and formulation of research design, Introduction to research design.

### UNIT II

**Data Collection Methods:** Collection of primary data, observation method, interview method, collection of data through questionnaire and schedules, Measurement in research, measurement scales, sources of errors in measurement, Test of sound measurement, Techniques of developing measurement tools, important scaling techniques, Likert's scale, Thurstone scale. Questionnaire design, Steps in constructing a questionnaire, Types of questions.

### UNIT III

**Sampling:** Sampling decisions, Steps in sample design, criterion of selecting a sampling procedure, characteristics of a good sample design, different times of sample design, Sample selection methods - Probability and non-probability, how to select a random sample, random sample for an infinite universe, Complex random sampling design, Systematic sampling, stratified sampling, Sampling error and error in sampling.

### UNIT IV

**Testing of Hypothesis:** Basic Concepts, Procedure for Hypothesis testing, Test of Hypothesis, Important parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis.

**Report Writing:** Types of research report, significance of report writing, steps in writing report, layout of research report, Examination of the research procedure, selected applications of marketing research, Identifying market segments, Product research, Advertising research.

### Text Book:

1. Kothari C R, Research Methodology (Methods and Techniques) 2nd edition, New age international (P) ltd



**Reference Book:**

1. Zikmund,Babin,et.al.Business Research Methods,8<sup>th</sup>edition,Cengage Learning.
2. Chawla Deepak, Research Methodology, 2<sup>nd</sup>edition,Vikas Publications.
3. Dash Priaranjan, Research Methodology,3<sup>rd</sup> edition,Vrinda Publication

SMMC106	COST ACCOUNTING	L	T	P	C
		3	1	-	4

**Course Objective:** The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

### UNIT I

**Meaning and Scope of Cost Accounting:** Basic cost concepts - Elements of Costs, Classification of Costs, Total Costbuild up and Cost sheet, Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Back flush Costing.

**Materials Control:** Meaning - Steps involved - materials and inventory - techniques of material/inventory control - valuation of incoming & outgoing material - material losses.

### UNIT II

**Labour Cost Control:** Direct and Indirect Labour, Steps involved - treatment of idle time, Holiday Pay, Overtime etc. in cost accounts, casual workers & out workers, Labour turnover, and methods of wage payment. Incentive plans.

### UNIT III

**Overheads:** Meaning and Classification of Overheads - Treatment of specific items of overheads in cost accounts -stages involved in distribution of overheads - methods of absorption of overheads - treatment of under and over absorption of overheads.

### UNIT IV

**Methods of Costing:** Single output costing, job costing, contract & batch costing. Process costing (including joint products and By-products and inter-process profits), Operating/Service costing. (Transport & Power House only). Reconciliation of cost and financial accounts.

### TEXT BOOK:

1. Maheshwari, S. N; & S. N. Mittal(2016).CostAccounting - Theory and Problems. New Delhi: MahavirPublication

### REFERENCE BOOKS:

1. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.
2. Arora, M.N. & Katyal, Priyanka(2016) Cost Accounting,New Delhi: Vikas Publishing

SMCS212	E-COMMERCE	L	T	P	C
		3	-	-	3

**Course Objective:** A student should become familiar with the mechanism for conducting business transactions through electronic means.

#### UNIT I

**Introduction to online transactions :**The meaning, nature, concepts and advantages of such transactions; categories of e-commerce; planning online businesses: nature and dynamics of the Internet, pure online vs. brick and click business, assessing requirement for an online business, designing, developing and deploying the system, one to one enterprise.

#### UNIT II

**Technology for online business:** Internet, IT infrastructure; middleware contents: integrating e-business applications; mechanism of making payment through the Internet: electronic payment systems, payment gateways, plastic money: debit card, credit card; digital currencies and payment systems, offline secure processing, laws relating to online transactions.

#### UNIT III

**Security in E-commerce:** digital signatures, network security, data encryption: overview of private and public key cryptography, Secure sockets layers; Integrating security protocols into the web, prominent cryptographic applications.

#### UNIT IV

**Virtual existence:** concepts, working, advantage and pitfalls of virtual organizations, workforce, work zone and workspace and staff-less organization; Electronic Commerce Providers, E-commerce environments, designing an E-commerce model for a middle level organization: the conceptual design, giving description of its transaction handling, infrastructure and resource requirements and system flow chart.

#### TEXT BOOKS:

1. Murty, C.V.S., E-commerce, Himalaya Publications, New Delhi.
2. Kienam, Managing Your E-Commerce business, Prentice Hall of India, New Delhi.
3. Kosiur, Understanding E-Commerce, Prentice Hall of India, New Delhi.
4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

#### REFERENCE BOOKS:

1. Amor, Daniel – Pearson Edude, “E Business R(Evolution)”
2. Greenslein & Feinman, “Electronic Commerce”, TMH.

<b>SMCS256</b>	<b>E- COMMERCE LAB</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		-	-	<b>2</b>	<b>1</b>

1. **Applications of E-Commerce & Case Study in Retail:** Select a suitable retail business and analyze the benefits and drawbacks when moving to e-commerce.
2. Understanding the e-commerce model for Railway Reservation system.
3. Analyze the challenges of an online Banking system. Present an overview of the network and security infrastructure required for such systems.
4. Study of different types of Access Control mechanisms.
5. Design a virtual catalog for an online retail business: Provide the requirements and considerations for this process.
6. Pick four different payment models used by e-commerce websites and study how different businesses use it to gain advantage.
7. Case study on business models of PayPal.com

SMAW218	CORPORATE LAWS- II	L	T	P	C
		4	-	-	4

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013.

### UNIT I

**Introduction** – Introduction to the concept of company, characteristics of a company; types of companies including one person company, small company and producer company; association not for profit; illegal association; lifting of corporate veil; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

### UNIT II

**Documents** –Memorandum of Association, Articles of Association, doctrine of constructive notice and indoor management, shelf and red herring prospectus, mis-statement in prospectus; book building

**Share Capital** – Nature, types of shares, issue, allotment and forfeiture of share, transfer and transmission of shares, provisions regarding buyback, issue of bonus shares, debentures, and dividend provisions.

### UNIT III

**Management-** Classification of directors, women directors, independent director, small shareholders’ director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager, oppression and mismanagement.

### Unit IV

**Meetings** - Types of meetings, meetings of shareholders and the board; convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

**Winding up-** Concept and modes of winding up; national company law tribunal (NCLT).

### TEXT BOOK:

1. Dr.G.K.Kapoor, Company Law and Practice, Taxmann’s

### REFERENCE BOOK:

1. Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press
2. Kershaw, David, Company Law in Context, Oxford University Press, UK

SMMC310	ENTREPRENEURSHIP	L	T	P	C
		4	-	-	4

**Course Objective:** It provides exposure to the students to the entrepreneurial cultural and industrial growth to prepare them to set up and manage their own small units.

#### UNIT-I

**Entrepreneurship** – Concept, knowledge and skills requirement, characteristics of successful Entrepreneurs, role of entrepreneurship in economic development, entrepreneurship process, factors impacting emergence of entrepreneurship, managerial vs. entrepreneurial approach and emergence of entrepreneurship

#### UNIT-II

**Creating Entrepreneurial Venture** – Environmental scanning, competitor and industry analysis; feasibility study – market feasibility, technical/operational feasibility, financial feasibility; drawing business plan; preparing project report; presenting business plan to investors

#### UNIT-III

**Sources of Finance** – Debt or equity financing, commercial banks, venture capital; financial Institutions supporting entrepreneurs; legal issues – intellectual property rights patents, trademarks, copy rights, trade secrets, licensing, franchising

#### UNIT-IV

**Role of Central and State Governments in promoting entrepreneurship** – Start-up India, Standup India, PM Yuva Yojna, NITI Aayog, Various incentives, subsidies, fiscal and tax concessions; agencies in entrepreneurship development – District Industries Centres (DICs), Small Industries Service Institute (SISI), Entrepreneurship Development Institutes of India (EDII); Women Entrepreneurs – role, problems, prospects

#### TEXT BOOKS:

1. Hisrich, Robert D., Michael, P. & Dean, S. Entrepreneurship. New Delhi: Tata McGraw Hill.

#### REFERENCE BOOKS:

1. Barringer, B. R., & Ireland, R. D. Entrepreneurship. New Jersey (USA): Pearson Prentice Hall.
2. Lall, M., & Sahai, S. Entrepreneurship. New Delhi: ExcelBooks.
3. Charantimath, P. Entrepreneurship Development and Small Business Enterprises. New Delhi: Pearson Education.
4. Kuratko, D., & Hodgetts, R. Entrepreneurship. New Delhi: Cengage Learning India Pvt. Ltd.

SMMC208	TAXATION PRACTICES-II	LAW	AND	L	T	P	C
				3	1	-	4

**Course Objective:** The objective of this course is to equip students with advance Income Tax Accounting problems, filling of ITR and Assessment of HUF, Business Firms.

#### UNIT I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filing and Filing of return (ITR – I and II)

#### UNIT II

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

#### UNIT III

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax, Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.

#### UNIT IV

Indirect Taxes; GST - Overview, Implementation, Liability of tax payer, GST council, Levy of GST, Compliances.

#### TEXT BOOKS:

1. Singhania, V. K. Direct Taxes & Practice. New Delhi: Taxmann Publication.
2. Nitya Tax Associates, Basics of GST, Taxmann's Publication

#### REFERENCE BOOKS:

1. Singhania, V.K., & Singhania, M. Student Guide to Income Tax. New Delhi: Taxman Publications.
2. Singhania, V.K., Singhania, K., & Singhania, M. Direct Taxes Planning and Management. New Delhi: Taxmann Publications.
3. Lal, B.B. Direct Taxes. New Delhi: Pearson Education.
4. Bhagwati, P. Direct Taxes law & Practice. New Delhi: Wishwa Prakashan.
5. Ahuja., G., & Gupta, R. Simplified Approach to income Tax. Agra: Sahitya Bhawan Publishes & Distributors.
6. Dr. Vandana bangar, Dr. Yogendra Bangar, Comprehensive Guide to Indirect Tax Laws , Aadhya Prakashan Publishing

## SEMESTER V

<b>SMMC314</b>	<b>INDIAN ECONOMY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	-	-	<b>4</b>

**Course Objective:** Objective of this course is to acquaint students of the Indian Economy, present and future of Indian Economics, and how the Indian Economy is influencing the business environment in India context.

### Unit I

**Structure of Indian Economy:** Concept of Economic Growth and Economic Development, Growth and Development. Basic Characteristics of Indian Economy Changes in structure of Indian Economy (Primary Sector, Secondary Sector & Tertiary Sector).

### Unit II

**Planning and Economic Development:** Objective of Economic Planning in India, Current Five Year Plan, Establishment of NITI Aayog. Industrial Policy-1991, Disinvestments of Public Enterprises.

**Trends in National Income in India:** Growth performance in the FYP, Features of National Income Growth, Per Capita Income Trends, and Service led growth, and Industry origin growth.

### Unit III

**Problems in Indian Economy:** Economic Problems: Poverty, Inequality, Parallel Economy, Unemployment, and Concentration of Economic Power, Low Capital Formation, and Industrial Sickness.

### Unit IV

**Indian Economy & Foreign Trade:** Balance of Payment, Current Foreign Policy, Foreign Exchange Management Act (FEMA), FDI and FIIs.

**Indian Economy – Emerging Issues:** WTO and various agreement & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS.

### Text Books:

1. Mishra, S.K., and Puri, V.K., Problems of Indian economy, New Delhi: Himalaya Publishing House.

### Reference Books:

1. Datt, and Sundhram, R, Indian Economy (61st ed). New Delhi: Sultan Chand & Sons
2. Dhingra, I. C., Indian economy, New Delhi: Sultan Chand & Sons.
3. Jaiganta, Sarkar, Indian economy: policies and practices(1st ed.). New Delhi: Pearson Education.
4. Prakash, B. A., the Indian economy since 1991 – Economic reforms & performances

<b>SMMC 213</b>	<b>CORPORATE ACCOUNTING – I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	-	<b>4</b>

(1st ed.). New Delhi: Pearson Education.



**Course Objective:** To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

#### **UNIT I**

**Share Capital:** Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

#### **UNIT II**

**Debenture:** Meaning, Types. Issue and Redemption of Debentures.

#### **UNIT III**

**Valuation of Goodwill:** Meaning, objectives, determinates and main methods.

**Valuation of Shares:** Meaning, objectives, determinates and main methods.

#### **UNIT IV**

**Final accounts of companies:** Profit or loss before and after incorporation.

#### **TEXT BOOKS:**

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

#### **REFERENCE BOOKS:**

1. Sehgal, Ashok & Sehgal, Deepak, Advanced Accounting Vol. II, Taxmann, New Delhi
2. Mukherjee & Hanif, Corporate Accounting, Tata McGrawHill, New Delhi
3. Arulanandam & Raman, Corporate Accounting, Himalaya Publishing House, New Delhi
4. Monga, J.R., Corporate Accounting, Margin Paper Bank, New Delhi
5. Maheshwari, S.N., Advanced Accounting, Vikas Publications

SMMC220	ETHICS ,VALUES ANDCORPORATE SOCIAL RESPONSIBILITY	L	T	P	C
		4	-	-	4

**Course Objectives:** The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.

### UNIT I

Introduction: Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making.

**Ethics:** Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business

### UNIT II

Knowledge and Wisdom: Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management, Wisdom Based Management.

**Stress Management:** Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement. Concept

of Dharma & Karma Yoga: Concept of Karama and Kinds of Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life.

### UNIT III

Understanding Progress, and Success - Results & Managing Transformation: Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation.

**Understanding Success:** Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.

### UNIT IV

Corporate Social Responsibility & Corporate Governance: Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business

#### Text book:

1. Dr. Narindra Moha, Dr. Supreet Singh, Ashima Verma (2014), Valurs and Ethics in Management, Galgotia Publishing Company. NOTE: \* Book Added by Course Teacher

#### Reference books:

1. Dr..F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
2. Hartman,Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
3. \*C.B. Gupta (2011) , " Human Resource Management" Sultan Chand & Son, Educational Publisher, New Delhi.NOTE \* Book Added by Course Teacher

SMMC201	MANAGEMENT ACCOUNTING	L	T	P	C
		3	1	-	4

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

### UNIT I

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

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

### UNIT II

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

**Fund Flow and Cash Flow Analysis:** Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.

### UNIT III

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

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

### UNIT IV

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

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

### TEXT BOOKS:

1. Bhattacharya, Management Accounting, 1st edition, Pearson Education.
2. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
3. Arora, M.N., A Textbook of Cost and Management Accounting, Vikas Publishing

House.

**REFERENCE BOOKS:**

1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Gurusamy, Murthy, S., Management Accounting, McGraw Hill. Education.

SMMC312	SUMMER TRAINING PROJECT REPORT	L	T	P	C
		-	-	-	4

Summer Internship Project (SIP) is an integral part of the academic curriculum of BBA/B.Com. After completion of the 2nd year of the program and before the commencement of the third year of the program, the students are required to work with an organization for hands on experience.

The duration of the SIP is six to eight weeks. SIP aims at widening the student's perspective by providing an exposure to real life organizational and environmental situations. This will enable the students to explore an industry/organization, build a relationship with a prospective employer.

SIP also provides invaluable knowledge and networking experience to the students. During the internship, the student has the chance to put whatever he/she learned in the 1<sup>st</sup> & the 2nd year of BBA/ B.COM into practice while working on a business plan or trying out a new industry, job function or organization

The student should ensure that the data and other information used in the study report are obtained with the permission of the institution concerned. The students should also behave ethically and honestly with the organization.

The university will arrange for evaluation of the SIP reports submitted by the students. For the purpose, the university will nominate a panel of internal faculty members along with the Dean of the respective school from the University. The student/sis/are expected to make a 10 minute presentation before the examiners regarding the SIP project work undertaken, which will be followed by questions by the examiners.

The Summer Training Project report evaluation will be based on the content of the report and its validity in the current business scenario. The report has to be in the prescribed format as laid down by the university. The student will submit written report and make an oral presentation before the panel of internal examiners (to be appointed by Dean of the School) & the Dean of School. The assessment of the report and its presentation will be jointly done by the internal faculty & the Dean.

**The total marks for the SIP project will be 100 and it carries 4 credits. The marks will be awarded for the following aspects:**

Introduction, Literature Review, Objectives of the study, formulation of the problem, scope, and rationale of the study, Methods/methodology adopted for the study: Analytical, Survey, Field Work or any other method with appropriate justification and reasoning, Analysis and conclusions, Contribution and learning from the project, Acknowledgements:

References/Citations and Bibliography and Presentation of the report to the examiners

SMMC317	MANAGEMENT INSTITUTIONS SERVICES	OF AND	FINANCIAL	L	T	P	C
				4	-	-	4

**Course Objective:** To familiarize the students with components of Indian financial system and major institutions

#### UNIT I

**Financial System:** components, features, financial system and economic development.

#### UNIT II

**Financial Markets:** Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

#### UNIT III

**Financial Institutions:** Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs): overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

#### UNIT IV

**Financial Services:** Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

#### TEXT BOOKS:

1. Bhole, L.M. Financial Markets and Institutions. TataMcGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House.

#### REFERENCE BOOKS:

1. Avadhani, V.A., Indian Financial System, Bombay: Jaico Publishing Company.
2. Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
3. Sharma, G.L. and Y.P. Singh. eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
4. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

SMMC318	INVESTMENT MANAGEMENT	L	T	P	C
		3	1	-	4

**Course Objective:** The objective of the course is to familiarise students with various theories and concepts of investment in equity and bond market.

#### UNIT I

**Investment:** meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity;

#### UNIT II

**Trading of Securities:** Stock Exchange; Functions, trading system, Regulation and listing of securities.

#### UNIT III

**Valuation of Securities:** equity, bonds and convertible securities.

#### UNIT IV

**Investment Analysis:** Fundamental analysis; company analysis; industry analysis and economy analysis; Technical, Fundamental analysis; Implications for investment decision- making; Technical analysis; Dow theory, Charting techniques, Volume indicators; Efficient market hypothesis.

#### TEXT BOOKS:

1. Pandian, P. (2013). Security analysis and portfolio management (2<sup>nd</sup> edition). New Delhi: Vikas publication.

#### REFERENCE BOOKS:

1. Chandra, Prasanna. Investment analysis and portfolio management. Tata McGraw Hill.
2. Kevin, S. Security analysis and portfolio management. Prentice Hall of India.
3. Khatri, Investment management and security analysis. Macmillan.
4. Ranganatham, M. Investment analysis and portfolio management. Pearson Education.
5. Jones, C.P. Investments analysis management. Wiley



## SEMESTER VI

<b>SMMC214</b>	<b>CORPORATE ACCOUNTING – II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>

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

### **UNIT I**

**Amalgamation of companies:** External Reconstruction in the nature of merger and purchase  
Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

### **UNIT II**

**Liquidation of companies:** Financial Reporting for Financial Institution

### **UNIT III**

**Final Accounts of Banking Companies. Final Accounts of Insurance Companies**

### **UNIT IV**

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

### **TEXT BOOKS:**

1. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing House, New Delhi

### **REFERENCE BOOKS:**

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., Advanced Accounts, S.Chand & Co. New Delhi
2. Tulsian, P.C. Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., Fundamentals of Corporate Accounting, Taxmann Publications.
4. Gupta R.L & Radha Swami M. **Company Accounts:** Sultan Chand and sons, New Delhi.
5. Dicksee, Lawrence R., The Student's Guide to Accountancy. Marcel Press.

SMMC320	AUDITING	L	T	P	C
		4	-	-	4

**Course Objective:** The objective of this course is to familiarize students with auditing principles and procedures.

**UNIT I**

**Auditing:** Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

**UNIT II**

**Audit Procedure:** Routine checking, vouching, verification & valuation of assets & liabilities.

**UNIT III**

**Audit of Public company:** Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

**UNIT IV**

**Audit Report** and Investigation; **Audit Report:** Meaning, objectives, contents and types.

**Investigation:** meaning, Nature and objectives.

**TEXT BOOKS:**

1. Sharma T.R. Principles of Auditing Sahitya BhawanAgra.

**REFERENCE BOOKS:**

1. Tondon B.N. Principles of Auditing, S. Chand and Co.,New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc GrawHill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing:Principles and Practices, PHI.
4. Jha, Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals ofAuditing, APH Publishing

SMMC324	INTERNATIONAL TRADE AND PRACTICES	L	T	P	C
		4	-	-	4

**Course Objective:** The basis objective of this course is to provide understanding to the students with the global dimensions of management.

**Unit- I**

**Overview:** International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities; An overview of Domestic versus International Business; Major risks and challenges of International Business; stages of internationalization of business; international business approaches, concept of globalization.

International Business Environment- Significance, determinants and various Components affecting business strategies.

**Unit- II**

**Theories of International Trade:** Absolute Advantage Theory, Comparative Advantage Theory, Factor Proportions Theory, Leontief Paradox Theory, Product Life Cycle Theory of Trade and Porter’s Diamond Model,

Instruments of Trade Control- Tariff and Non-Tariff Barriers, Role of WTO, IMF and World Bank in International Trade.

**Unit-III**

**Entering and Operating in International Markets:** Various Modes of Entry into International Business; International Investment & Finance- Nature of Multinational Enterprise and Foreign Direct Investment; Foreign Exchange Market- Determination of Exchange Rate; Balance of Payments.

**Unit-IV**

**International Business Functions:** Global Production, Outsourcing, Logistics; Global Marketing and R&D; Global HRM; Accounting and Finance in the International Business.

**Text Books:**

1. Cherunilam, Francis,. (2011) International business: Text and cases. (5<sup>th</sup> ed.) New Delhi: PHI Learning Private Limited.

**Reference Books:**

1. Charles, W. L. Hill, & Jain K. Arun (2014) International business: Competing in the global Marketplace (10<sup>th</sup> ed.). New Delhi: Tata McGraw Hill Education.
2. Tamer, Cavusgil, Gary, & Knight, International business: Strategy, Management and the New Realities. New Delhi: Pearson Education.
3. Joshi Rakesh Mohan, International business. New Delhi:Oxford University Press.

<b>SMMC306</b>	<b>COMPREHENSIVE VIVA-VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		-	-	-	<b>4</b>

The performance of the student at comprehensive viva examination will be done by a panel of internal examiners. The candidate will be examined in the courses which he/she has studied during the programme of the study. The student will make an oral presentation before a panel of two examiners to be appointed by Dean of the School .The assessment of the oral presentation will be jointly done by the both the examiners.

SMMC325	PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE	L	T	P	C
		4	-	-	4

**Course Objective:** This subject aims to provide general exposure of the financial system pertaining to banking and insurance.

### Unit I

**Evolution of banking; Systems of banking** - Mixed, branch, unit, group, chain; Brief structure of banks; RBI- Organization, functions, methods of credit control; Commercial banking; Balance sheet of a bank; Credit creation. Functions of commercial banks & central banks, process of credit creation and its limitations.

### Unit II

**Sources and uses of funds in banks;** Value chain analysis in banking industry; Emerging trends in banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.

### Unit III

**Insurance** - History and development, meaning, importance, nature; Main Principles - Principles of cooperation, probability,

utmost good faith, proximate cause, insurable interest, indemnity, subrogation, warranty.

**Life insurance:** Main elements, importance, important life insurance policies, annuities, premium determination under life insurance.

### Unit IV

**General insurance:** Principles of general insurance, insurance documents; Marine insurance- Main elements, marine losses, types of marine insurance policies; Fire insurance- Elements, premium determination, types of policies.

### Text Books:

Mohapatra S. R., & Acharya, D. (2012). Banking and Insurance. New Delhi : Pearson.

### Reference Books:

1. Sundharam, K. P. M., & Varshney, P.N. (2004). Banking theory law & practice (1<sup>st</sup> ed.). New Delhi: Sultan Chand & Sons
2. Chaturvedi, D.D., & Mittal. A. (2012). Business economics-II. New Delhi: Brijwasi Book Distributors.
3. Arthur, C. & William Jr, C. (2001). Risk management and insurance. Noida, Uttar Pradesh: Tata Mcgraw Hill.
4. Principles of Insurance (2011) - Insurance Institute of India.
5. Varshney, P. N., & Malhotra, T. D. (2005). Principles of banking. New Delhi: Sultan

SMMC302	BUSINESS POLICY & STRATEGIC MANAGEMENT	L	T	P	C
		4	-	-	4

**Course Objectives:** The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

### Unit I

**Introduction:** Nature, scope and importance of the course on Business Policy; Evolution of this course Forecasting, Long- range planning, strategic planning and strategic management. Strategic Management Process: Formulation Phase – vision, mission, environmental scanning, objectives and strategy; implementation phase – Strategic Activities, Evaluation and Control.

### Unit II

**Environmental Analysis:** Need, Characteristics and categorization of environmental factors; approaches to the environmental scanning process – structural analysis of competitive environment; ETOP a diagnosis tool.

### Unit III

**Analysis of Internal Resources:** Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value – Chain Approach to Internal Analysis; Methods of analysis and diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile ; SWOT analysis.

### Unit IV

**Formulation of Strategy:** Approaches to Strategy formation; major strategy options – Stability, Growth and expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy – BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model; Major Issues involved in the Implementation of strategy: Organization structure; leadership and resource allocation.

### Text Books

1. Ghosh, P. K., Strategic planning and management, Sultan Chand & Sons, New Delhi.

### Reference Books

1. Thompson, Arthur A. and A. J. Strickland; Strategic management, McGraw Hill, New York
2. Wheelen L. Thomas & Hunger David J., Concepts in strategic management and Business
3. policy: Towards global sustainability
4. Ansoff, H. Igor, Corporate strategy (Pelican), Published by Penguin Books Ltd
5. McCarthy, Minichiello & Curran, Business policy and strategy: Concepts and readings,
6. Richard D. Irwin and AITBS, Delhi-4
7. Jauch and Glueck; Business policy and strategic management, McGraw-Hill

## VALUE ADDED COURSES

SMMC461	LEADERSHIP DEVELOPMENT	L	T	P	C
		2		-	2

**Course Objective:** The purpose of the course is to inculcate the professional leadership in the students.

**UNIT- I**

**Introduction to Leadership and Leadership Effectiveness:** Understand behaviors exhibited by successful Leaders; Tools and techniques to improve your Leadership skills. The Nature of Management: The types of activities, roles, and responsibilities of typical management positions; the challenges faced in day-to-day job; Techniques of time management and problem-solving; similarities and dissimilarities in the roles of managers and leaders.

**UNIT-II**

Managerial Traits and Skills of the effective leadership; the difference in managerial and leadership behaviors; Determinants of traits and skills: organizational type, location, size, etc.; Effects of traits and skills on management performance.

**UNIT- III**

Strategic Leadership: Define strategic leadership; Integrate leadership and the strategic process; Personal and Organizational Missions and Visions.

Ethical Leadership: Characteristics of Ethical Leaders; Importance of Ethical leadership; Analyze the role of power in Ethical leadership.

**UNIT- IV**

Culture and Leadership: global leadership; Difference in Cultural approaches & leadership; Development of Cultural Intelligence and Leadership. Servant leadership; the role of courage in leading; Possess a big picture view of leadership.

**Text Book:**

1. James Kouzes and Barry Z. Posner, the Leadership Challenge published by Wiley. First published in 1987, the book's fifth edition was released in 2012.

**Reference Books:**

2. James M. Kouzes, the five Practices of Exemplary Leadership Teby John Wiley & Sons, 2014.

SMCS326	CYBER SECURITY	L	T	P	C
		2		-	2

**Course Objective:** The aim of the course is to make the student understand the issues, challenge and policies related to Cyber Security.

### UNIT I

Introduction to information systems, Types of information Systems, Development of Information Systems, Introduction to information security, Need for Information security, Threats to Information Systems, Information Assurance, Cyber Security, and Security Risk Analysis.

### UNIT II

Application security (Database, E-mail, and Internet), Data Security Considerations-Backups, Archival Storage and Disposal of Data, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control. Security Threats -Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Network and Denial of Services Attack, Security Threats to E-Commerce- Electronic Payment System, e-Cash, Credit/Debit Cards. Digital Signature, public Key Cryptography.

### UNIT III

Developing Secure Information Systems, Application Development Security, Information Security Governance & Risk Management, Security Architecture & Design Security Issues in Hardware, Data Storage & Downloadable Devices, Physical Security of IT Assets, Access Control, CCTV and intrusion Detection Systems, Backup Security Measures.

### UNIT IV

Security Policies, Why Policies should be developed, WWW policies, Email Security policies, Policy Review Process- Corporate policies-Sample Security Policies, Publishing and Notification Requirement of the Policies. Information Security Standards-ISO, IT Act, Copyright Act, Patent Law, IPR. Cyber Laws in India; IT Act 2000 Provisions, Intellectual Property Law: Copy Right Law, Software License, Semiconductor Law and Patent Law.

### Text Book:

1. Charles P. Pfleeger, Shari Lawrance Pfleeger, "Analysing Computer Security ", Pearson Education India.

### Reference Books:

1. V.K. Pachghare, "Cryptography and information Security", PHI Learning Private Limited, Delhi India.
2. Dr. Surya Prakash Tripathi, Ritendra Goyal, Praveen kumar Shukla , "Introduction to Information Security and Cyber Law" Willey Dreamtech Press.

SMCS462	SPSS & ITS RESEARCH APPLICATIONS	L	T	P	C
		2		-	2

CHANDER, HARISH," Cyber Laws And It Protection ", PHI Learning Private Limited



**Course objective:** The course is intended to make students understand and application of SPSS in research. The requirement for the course is basic understanding of the Business Research Methods.

## **UNIT I**

**Foundation of research & SPSS:** Concept and need of research, types of research, Research process; Need and nature of SPSS, preparation of SPSS data set; Measurement and scaling of variables; Data management - Import/export of data, listing cases, replacing missing values, computing new variables, recording variables, exploring data, selecting cases, sorting cases, merging files.

## **UNIT II**

**Data Analysis:** Descriptive statistics- measures of central tendency, variability, deviation from normality, size and stability, creating & editing of graph, charts & Curve; cross tabulation.

**Test of significance:** Parametric & non-parametric (relevant tests for business); test for comparing means (only major tests).

## **UNIT III**

**Correlation Analysis:** Two variable, multiple and logistics regression analysis  
Disciminant analysis, Factor analysis.

## **UNIT IV**

Cluster analysis and Multidimensional scaling.

### **TEXT BOOKS:**

1. Chawla, D. & Sondhi, N. (2016). Research methodology: concept and cases. (2<sup>nd</sup> ed.). New Delhi: Vikas publishing house.
2. Pandya, K., Sinha, S. & Bulsari, S., Spss in simple steps, Wiley India Pvt. Limited

### **REFERENCE BOOKS:**

1. Norris, G., Qureshi, F., Howitt, D. & Cramer, D. (2012). **Introduction to Statistics with SPSS for Social Science.** Pearson.
2. Bachman, L.F. (2004). Statistical analyses for language assessment. Cambridge: Cambridge University Press.
3. Field, A. (2005). Discovering statistics using SPSS. Thousand Oaks, CA: Sage.
4. Hatch, E., & Lazaraton, A. (1991). The research manual: Design and statistics for applied
- 5.
6. linguists. Rowley, MA: Newbury House.

SMEL465	SOFT SKILL DEVELOPMENT	L	T	P	C
		2		-	2

**Course Objective: Course Objective:**

To develop the skills for proper self-expression using effective communication & interpersonal skills

To make the students learn the effective business, social and professional communication strategies

To appreciate literary works and to do creative expression

**Unit I**

**Introduction to Personality:** Basic of Personality, Human growth and Behavior, Theories in Personality and Motivation.

**Unit II**

**Forms of Communication:** Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents: Non-verbal Communication, Oral Communication: Art of Public Speaking, Effective Listening

**Unit III**

**Applications of Communication:** Writing a Summer Project Report, Writing CVs & Application Letters, Group Discussions & Interviews, The Employment Interview.

**Unit IV**

Concepts of effective communication: Components of effective communication process and handling them, KISS (Keep it short and sweet) in communication – Composing effective messages.

Non-Verbal Communication its importance and nuances: Facial Expression, Posture, Gesture, Eye contact, appearance(dress-code).

**TEXT BOOK:**

1. Prasad, P. Functional Aspects of Communication Skills. 4<sup>th</sup> Ed. S.K. Kataria & Sons, New Delhi. 2008

**REFERENCE BOOKS:**

1. Sinha, K.K. Business Communication. Galgotia Publishers.
2. Mitra, Barun K. Personality Development and Soft Skills. Oxford University Press.

SMMC464	MICRO, SMALL, MEDIUM ENTERPRISES	L	T	P	C
		2		-	2

**Course Objective:** The aim of the course is to make the student understand the concepts of Micro, Small and Medium Enterprises and the policies related to them.

### UNIT I

Introduction: Micro, Small and Medium enterprises–Definition, characteristics and their role in economic development, Problems of small–scale industries, Growth of small scale sector in India.

### UNIT II

Start-up India, Stand-up India, Digital India, GST regulations and implications

### UNIT III

Institutional Role of the following agencies in the Entrepreneurship Development: DIC – District Industrial Center, SISI – Small Industries Services Institute, EDII – Entrepreneurship Development Institute of India, NIESBUD – National Institute of Entrepreneurship and Small Business

### UNIT IV

Impact of Globalization Changing scenario of SMEs in the era of liberalization and globalization, Competitiveness, Quality control and branding, Need for professionalism in management of small business in India, social responsibilities of small business owners, Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

### Text Books

1. C.B. Gupta and S.S. Khanka, Entrepreneurship and Small Business Management, Sultan Chand and Sons, New Delhi

### Reference books

1. M.B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad
2. Sahay and V. Sharma, Entrepreneurship and New Venture Creation, Excel Books, New Delhi
3. V. Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House
4. V. Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House
5. Measuring and Improving Social Impacts: A Guide for Nonprofits, Companies, and Impact Investors Berrett-Koehler. Hanna, Julianna. (June 14, 2010).

SMMC466	STRESS MANAGEMENT	L	T	P	C
		2		-	2

**Course Objectives:** Through diligent individual and group study, students will: Understand the complex relationship between stress and physical health and practice a wide range of stress management techniques and evaluate their effectiveness in dealing with their own personal challenges.

**Unit I**

Understanding The Nature Of Stress: The Meaning of Stress, The Body’s Reactions to Stress, Sources of Stress across the Lifespan, Adaptive and Maladaptive Behaviour, Individual and Cultural Differences.

**Unit II**

Challenging Stressful Thinking, Problem Solving and Time Management, Psychological and Spiritual Relaxation Methods, Physical Methods of Stress Reduction,

**Unit III**

Preparing for the Future: College and Occupational Stress, Care of the Self: Nutrition and Other Lifestyle Issues, Stress and Conflict in Relationships

**Unit IV**

Resilience and Stress, Optimal Functioning, Making Changes Last

**Text Books**

1. Kottler, J. A. & Chen, D. D. (2011). Stress management and prevention: Applications to daily life (2nd Ed.). London and New York: Routledge.

**Reference Books**

1. Allen Elkin, Stress Management for Dummies, Wiley Publication
2. Nanette Tummers, Stress Management: A Wellness Approach, Champaign, IL: Human Kinetics.
3. Edward A. Charlesworth and Ronald G. Nathan, Stress Management: A Comprehensive Guide to Wellness,

Penguin Random House.

SMMC467	VALUE MANAGEMENT	L	T	P	C
		2		-	2

**Course Objectives:** This course aims to meet the needs of professionals who wish to use value management/engineering methodology to obtain best value for money for their projects, by broadening and deepening their knowledge in the theory and practice of value management.

### UNIT -I

Definitions and Concepts of Value Management; Introductory Principles and Applications of Value Management; Major Components of Value: Function, Quality and Cost; History of Value Management.

### UNIT-II

Value management methodology and techniques, including function analysis, function cost analysis, environment for creativity, life cycle costing. Structured job plan (information, analysis, creativity, evaluation, development, presentation) and alternative VM approaches; Ground Rules of FAST Diagram. Defining Quality in Value. Cost & Value Perspectives.

### UNIT-III

Group dynamics, teamwork, group problem-solving methods, and facilitation skills. Project selections for VM studies, applications in overseas, limitations. Case studies of the practice of value management. Comparison of value management and traditional cost management techniques. Value engineering - the North American approach and other approaches. Guided VM workshop for real life projects.

### UNIT-IV

Concept of the Value Based Management (VBM) on the background of modern enterprise objectives; Criteria classifications and types of enterprise value; analysis of the determinants of enterprise value creation; the operational, investment and financial value drivers; Valuation of enterprise – objectives and methods.

#### Text Book:

1. J. Jerry Kaufman, Value Management: Creating Competitive Advantage, published by Financial World, 2001

#### Reference Book:

1. Dell'Isola, A. J. (1982), Value Engineering in the Construction Industry, 3rd Ed., Van Nostrand Reinhold.
2. Flanagan, R., Norman, G., Meadows, J. and Robinson, G. (1989), Life Cycle Costing: Theory and Practice, BSP Professional.

SMMC468	SELF MANAGEMENT	L	T	P	C
		2		-	2

**Course Objectives:** This course gives students an understanding of the concepts and tools needed for understanding and working on the “Self”.

### Unit-I

Understanding the Self-M.I.S Anatomy of the self-The mind- The intellect-The sub-conscious mind-Consciousness- The cyclic process with in the self- States of awareness-Innate and acquired qualities of the self- Powers to act.

### Unit-II

Process of thinking process-Developing thought pattern- Transforming thought pattern-External influences on thoughts- The power and effects of thoughts-Principles of positive thinking-Benefits of positive thinking- Methods to change thinking-Steps to change cycle of thinking.

### Unit-III

Powers of the self-Power to withdraw- Power to pack up and let go- Power to love or tolerate-Power to accommodate- Power to discriminate-Power to decide-Power to face-Power to co-operate- Pro activities of powers-Interactivities of powers.

### Unit-IV

Managing interferences Perceptual Challenges-Attitudinal Challenges-Experience Challenges-Habituation ChallengesMental positioning-Mental limits-Mental assumptions-Associated memories Development of life skills Communication skills-Body language-Verbal and Non-verbal- Team building-Nurturing relationships-Purpose of living-Time managing skills-Time wasters and time killers-3Qs-conflict management.

### Text Books:

1. Brahma Kumaris, The Spiritual powers of the soul, Literature department, 1998 Brahma Kumaris Ishwariya Vishwa Vidyalaya, Pandav Bhawan, Mount Abu, Rajasthan
2. B.K.Chandra Shekhar, “Science of Mind Simplified”,Diamond Pocket Books(p) Ltd, New Delhi 110 020,2010

### Reference Books:

1. BK. Jayanti, “The Art of Thinking”, Brahma Kumaris World Spiritual University, London NW 10 2HH
2. Brahma Kumaris, “Inner Beauty”, Literature department,Brahma Kumaris Ishwariya Vishwa Vidyalaya, Pandav Bhawan Mount abu,Rajasthan,2000

<b>SMMC469</b>	<b>TIME MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>		<b>-</b>	<b>2</b>

**Course Objective:** The aim of the course is to make the student understand the importance of time and its management.

**UNIT I**

Importance of time management, Values and Beliefs, Goals and Benchmarks – The ladders of success, Managing Projects and Commitments, Prioritizing Your To Do's.

**UNIT II**

Inspired Action; Getting the Results you Need, Tracking Projects, Managing for Accomplishment, Tools that Work, Keys to Successful Time Management

**UNIT III**

Creating an effective environment; Setting priorities and goals: ABC analysis, Pareto analysis, The Eisenhower Method, Domino Reaction method, POSEC method; Implementation of goals; Task list organization, Elimination of non-priorities

**UNIT IV**

Time Management Systems: GTD, Pomodoro, Time Allocation; Attention Management

**Text Books**

1. The 25 Best Time Management Tools & Techniques: How to Get More Done Without Driving Yourself Crazy by Pamela Dodd

**Reference Books**

1. Getting Things Done: The Art of Stress-Free Productivity by David Allen
2. Time Management from the Inside Out, Second Edition: The Foolproof System for Taking Control of Your Schedule -- and Your Life by Julie Morgenstern

SMMC470	GREEN MARKETING	L	T	P	C
		2		-	2

**Course Objective:** The Course entails the general insight of green marketing and its critical role in sustainable development of the nation in the times ahead.

**Course Contents:**

**UNIT I**

**Green Marketing:** Concept & rationale, stakeholders involved, CSR & ethics in Green Marketing, incorporating green perspective in mission statement of the firm, interaction between marketing strategy and the environment.

**UNIT II**

**Green marketing analysis:** Market segmentation, targeting and positioning; communication green marketing values - green branding, labelling and de-marketing.

**UNIT III**

**Green Marketing Pricing Strategies:** Internal pricing constraints, Pricing objectives and strategies, Price elasticity, Competitive action, legal constraints.

**UNIT IV**

**Green Marketing Innovation:** Idea Generation, Product development, Pre and Post purchase decision, future trends in green marketing,

**TEXT BOOKS:**

Grant, J."The green marketing manifesto". Wiley publication house.

**REFERENCE BOOKS:**

1. Ottman, J.(2011)."The New Rules of Green Marketing", Greenleaf-publishing
2. Dahlstrom, R.(2010)."Green marketing management".South-Western.
2. Belz, F.M. & Peattie, K.(2012)."Sustainability marketing: a global perspective".(2nd ed.). John Wiley & Sons.
3. New reports on UN Sustainable development summit.



SMMC472	YOGA LESSONS	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	-	-	<b>2</b>

**Course Objectives:** The course will focus on the following topics Promoting positive health, prevention of stress related health problems and rehabilitation through Yoga.

### **Unit I**

**Asana:** Introduction to the various asanas in a systematic manner with progressively increasing level of difficulty. Asana flows, adjustments and subtle aspects of breath & awareness will be brought into focus.

### **Unit II**

**Shatkarma:** These yogic cleansing practices will be integrated into the daily morning schedule and will work in conjunction with the asana practices.

### **Unit III**

**Yoga Anatomy:** Anatomy and Physiology relevant to yoga in order to strengthen the classroom explanations, cues, and corrections of asanas.

**Yoga Philosophy:** Concepts and History of yoga, Traditional philosophies and viewpoints, insights from modern research and

ways in which the essence of this holistic life-view can be integrated into a modern lifestyle.

### **Unit IV**

**Pranayama, chanting & meditation:** Techniques to work with vital energy centers in the body.

#### **Text Books**

1. APMB Nityananda Saraswati, Swami. Asana Pranayama Mudra Bandha : Bihar School of Yoga : 2010.

#### **Reference Books**

1. AHY Coulter, David H., Anatomy of Hatha Yoga : 2010
2. YA Kaminoff, Leslie. Matthews, Amy. Yoga Anatomy, Second edition : 2011

## DEPARTMENTAL ELECTIVES

SMMC481	INDUSTRIAL RELATIONS	L	T	P	C
		2		-	2

**COURSE OBJECTIVE:** The objective of this course is to sensitize and expose students to critical tasks, functions and issues of industrial relations and to gain insight into the dynamics of employee management relations on the different job situations.

### Unit-I

Industrial Relations: Concept, Scope, Objectives, emerging socio-economic and techno-economic profile; Impact of technological change on industrial relations; Role of State in managing industrial relations factors affecting industrial relations.

### Unit-II

ILO and Trade Unions: Objectives and functions; Development of trade Union movement in India; Challenges of Trade Union movement; Role and objectives of ILO. Prevention and settlement of disputes.

### Unit III

Labor Legislations: Objectives, forms and significance; Grievance handling legislations: Harmony and discipline

### Unit- IV

Co-ownership management; Concept and significance; Involvement of workers with management processes; Strategic implementation of WPM; Collective bargaining and empowerment:

### Text Books

1. Ramaswamy, E. Managing Human Resources, Oxford University Press, New Delhi

### Reference Books

1. Venkataratnam, C.S. and Sinha, Pravin, Trade Union Challenges at the Designing of 21<sup>st</sup> Century, IIRA -Excel Books, New Delhi
2. Monappa, A. Industrial Relations, Tata McGraw Hill, New Delhi
3. Monappa, A. Managing Human Resources, Tata McGraw Hill, New Delhi
4. Sinha, Sinha, Sakher, Industrial Relations, Trade Unions and Labour Legislations, Pearson Education, New delhi
5. Venkataratnam, C.S., Industrial Relations, Oxford University Press, New Delhi
6. Dutta, S.K. Guide to Disciplinary Action, Tata McGraw Hill, New Delhi.

SMMC482	ORGANIZATIONAL DEVELOPMENT AND CHANGE	L	T	P	C
		2		-	2

**Course Objective:** This course aims to provide a conceptual input of meaning, characteristics, process and influences of organizational development and change management. It gives imperatives, assumptions, role and skills of OD Specialists for facilitating team work, team building and the concepts of transformations.

### UNIT I

Organizational Development: Introduction, Nature, Values, Assumption and beliefs in OD, Foundation to OD, (Models and Theories), Action Research, OD Process, Factors affecting OD.

### UNIT II

OD Intervention: interventions, Comprehensive OD, Structural intervention and Future of OD.

### UNIT III

OD Intervention: Comprehensive OD, Structural intervention.

### UNIT IV

Concept of Change: Meaning, Nature, Levels of Change, Need for Change, States of Change, resistance to change: Core factors, Individual and group change, overcoming resistance to change, Concept of Change Agent.

#### Text Books

1. French, W. L., & Bell, C. H. (2013). *Organizational development* (6<sup>th</sup> ed.). New Delhi: Pearson India.
2. Pathak, H. (2010). *Organizational change* (1<sup>st</sup> ed.). New Delhi: Pearson Publication.

#### Reference Books

1. Cummins, T.G., & Worley, C.G. (2015). *Organizational change and development* (10<sup>th</sup> ed.). Mason: Cengage Publication.
2. Bhattacharyya, D. K. (2011). *Organizational change and development* (1<sup>st</sup> ed.). New Delhi: Oxford Press Publication.
3. Senior, B., & Swales, S. (2016). *Organizational change* (5<sup>th</sup> ed.). New Delhi: Pearson India.

SMMC483	INTRODUCTION TO CONSUMER RELATIONSHIP MANAGEMENT	L	T	P	C
		2		-	2

**COURSE OBJECTIVE:** The basic aim in designing this course is to impart sound knowledge and skills of holistic concept of CRM, by applying which one can build long term and beneficial relationship with their customers.

### UNIT I

**Foundation:** Concept, significance, evolution, types and process of CRM; CRM cycle; Stakeholders in CRM; Success Factors in CRM, CRM Comprehension, CRM Implementation; CRM as strategic practice in Marketing field.

### UNIT II

**Service Quality:** Concept of service quality, factors influencing customer expectation and perception, types of service quality, service quality dimensions, service quality gaps, measuring service quality.

**Customer Satisfaction:** As a key issue of marketing management, components, strategic significance of Customer Satisfaction; Rationale of Customer Satisfaction, Measuring Customer Satisfaction, Customer satisfaction and marketing program evaluation, Cases of Customer Satisfaction.

### UNIT III

**Technological perspective:** e- CRM - A paradigm shift in marketing management; role of e-CRM in competition management; Technologies of e-CRM- Voice Portals, Web Phones, BOTs, Virtual Customer Representative, Functional Components of CRM; Database Management: Database Construction, Data Warehousing, Data Mining.

### UNIT IV

**Emerging issues in CRM:** Employee-organization and employee-customer linkage, factors effecting employee's customer oriented behavior, essentials of building employee relationship, service recovery management, customer profitability, customer experience management, rural CRM, customer relationship management practices in retail industry, hospitality industry, banking industry, telecom industry, aviation industry.

### TEXT BOOKS:

1. Alok Kumar Rai: Customer Relationship Management: Concepts and Cases (Second Edition)- PHI Learning
2. Ed Peelen : Customer Relationship Management, Pearson Education India

## **REFERENCE BOOKS:**

1. Bhasin- Customer Relationship Management (Wiley Dreamtech)
2. Dyche- Customer relationship management handbook prentice hall
3. Peelan-Customer relationship management prentice hall
4. Alok Kr. Rai: Customer Relationship Management : Concepts and Cases, PHI.
5. Sheth J N, Parvatiyar A. and Shainesh G. : Customer relationship management: , Emerging Concepts, Tools, & Applications, Tata McGraw-Hill Education
6. Lumar- Customer Relationship Management (WileyIndia)

<b>SMMC484</b>	<b>INTRODUCTION TO SERVICE MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>		<b>-</b>	<b>2</b>

**UNIT-I**

Foundation of Service Marketing – Definition and concept of service marketing, distinctive characteristics and classification of services, service marketing mix.

**UNIT-II**

Customer Focus – Understanding customer needs and expectations, process of market segmentation, selecting customer portfolio, creating valued relations with customer, customer loyalty, handling complaints.

**UNIT-III**

Designing and Delivery services – Positioning a service in the market, value addition to service product, planning and branding service product pricing the service product, advertising.

**UNIT-IV**

Special Issues in Service Marketing – e-services, online consumer behavior, understanding specific service industries – financial, hospitality, health, retail, travel and tourism.

**Text Books**

1. Lovelock, Christopher, Wirtz, Jochen and Chatterjee, Jayanta, Service Marketing – People, Technology, Strategy, Pearson Education, New Delhi

**Reference Books**

1. Zeithaml, Valarie A, Bitner, Mary Jo, Service Marketing – Integrating Customer Focus Across the Firm, Tata McGraw Hill, New Delhi
2. Verma, Harsh, Services Marketing – Text and Cases, Pearson Education
3. Apte, Govind, Services Marketing – OUP, New Delhi
4. Jauhari, Vinnie and Kirti Dutta, Services: Marketing, Operations and Management, Oxford University Press, New Delhi.

SMMC485	INTRODUCTION TO INTEGRATED MARKETING COMMUNICATION	L	T	P	C
		2		-	2

**Course Objective:** This course will equip the students with knowledge about an effective Integrated Marketing Communications (IMC) program. Students will learn about various tools of IMC and the importance of coordinating them for an effective marketing communication aspect.

### Unit 1

Introduction to IMC and the Communications Process: Evolution of IMC and reasons for its growth, promotional tools for IMC, IMC Planning Process, Role of IMC in Marketing Process, Determining Promotional Objectives, Sales v/s communication objectives.

### Unit II

Creative and Media Strategy: The Creative Process, Inputs to the Creative Process, Advertising Appeals, Execution, Concepts in Media Planning and Strategy. Developing a Media Plan – Market Analysis, Establishing Media Objectives.

### Unit III

Evaluation of Broadcast, Print and Support Media: Advantages and Disadvantages of Television, Advantages and Disadvantages of Radio, Advantages and Disadvantages of Magazines, Circulation and Readership, Advantages and Disadvantages of Newspaper Advertising.

### Unit IV

Evaluating Sales Promotion, Direct Marketing, Interactive Marketing, Public Relations & Personal Selling: Objectives and Types of Direct Marketing, Advantages and Disadvantages of Direct Marketing, Advantages and Disadvantages of Internet.

### Text Books:

1. Belch, G.E., Belch, M. A., & Purani, K. (2010). Advertising and Promotion-An Integrated Marketing Communications Perspective. (7th ed.). Tata McGrawHill.

### Reference Books:

1. Lane, W.R., King, K. W., & Russell, J.T. (2008). Kleppner's Advertising Procedure. (16th ed.). Pearson Education.
2. Clow, K.E., & Baack, D. (2007). Integrated Advertising, Promotion and Marketing Communication. (3rd ed.). Prentice Hall of India.

SMCS328	INTRODUCTION TO DIGITAL MARKETING	L	T	P	C
		2		-	2

**COURSE OBJECTIVE:** The main purpose of this course is to make students to understand the digitized form of marketing system and to apply key marketing strategies to gain competitive edge in the business.

### UNIT I

Foundation: Concept; Traditional marketing vs digital marketing; concepts of B2B, B2C, B2G, Not for profit marketing; web domain and web page management.

### UNIT II

Application of Search Engine Optimisation (SEO); Crowdsourcing; Bookmarking and News; Really Simple Syndication (RSS); Blogging; Live Chat; Social Media Marketing (Facebooks, twitter & LinkedIn).

### UNIT III

Copy writing for the web, social media & mobiles, mobile marketing, email marketing, video & audio (podcasting) marketing; Online PR; Affiliate marketing.

### UNIT IV

E-commerce, payment gateway, Pay per click (PPC), E-mail marketing, viral marketing; Regulation and codes of practice; important aspect aspects of IT Act.

### TEXT BOOKS:

1. Digital Marketing: Strategy, Implementation & Practice BY Dave Chaffey & Fiona Ellis-Chadwick
2. Global Content Marketing by Pam Didner

### REFERENCE BOOKS:

1. The Power of Visual Storytelling BY Ekaterina Walter
2. Convert!: Designing Websites For Traffic and Conversions by Ben Hunt
3. The Social Media Bible: Tactics, Tools, & Strategies for Business Success by Lon Safko
4. The Big Data-Driven Business by Russell Glass & Sean Callahan
5. Youtility: Why Smart Marketing Is About Help Not Hype by Jay Baer



SMMC486	SUPPLY CHAINMANAGEMENT	L	T	P	C
		2		-	2

**COURSE OBJECTIVE:** This course is designed to make students understand the basic system of supply chain management.

**UNIT I**

**The Foundation:** Overview and Evolution of Supply Chain Management; Supply Chain Concepts and Models; Strategic Fit Concept of SCM; SCM- An Organization Spanning Activity; SCM as a Tool to Gain Competitive Advantage.

**UNIT II**

**Processes of Supply Chain Management:** Supply Chain Planning; Purchasing in Supply Chain; Supply Chain Network Design & Manufacturing; Inventory and Warehousing in SCM; Supply Chain Transportation Decisions.

**UNIT III**

Supply Chain Cost Analysis & Pricing; Supply Chain Risk Management; HR Issues in SCM; Supply Chain Performance Measurement

**UNIT IV**

**Contemporary Issues in SCM:** Recent developments in the field of SCM such as Lean Approach; Green SCM; Reverse Logistics etc.; Tools and Techniques of Information & Communication Technology (ICT) in Supply Chain; Buyer- Supplier Partnership; Customer Relationship Issues in SCM

**TEXT BOOKS:**

1. Supply Chain Management by S. Chopra and P. Meindl, Prentice Hall, 2010 (4th Edition)

**REFERENCE BOOKS:**

1. Coyle Bondi and Langely : The Management of Business Logistics: A Supply Chain Perspective, Thomson South Western
2. David Simchi-Levi et al. : Designing and Managing the Supply Chain: Concepts, Strategies, and Test Studies, McGraw-Hill.
3. Mentzer John T. : Supply Chain Management, Sage Publication, New Delhi 9. Sahay B.S. : Supply Chain Management for Global Competitiveness, MacM
4. Raghuram G. (IIMA) - Logistics and Supply Chain Management (Macmillan, 1st Ed.)
5. Council Of Supply Chain Management(<http://www.cscmp.org/>)

SMMC465	<b>SOCIAL ENTREPRENEURSHIP DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2		-	2

**Course Objectives:** The aim of the course is to make the student understand the concepts of Social Enterprises and the policies related to them.

#### **UNIT I**

**Introduction to Social Entrepreneurship:** Social enterprise, social entrepreneur, overview of the challenges of structuring, launching, funding and working with/for social ventures, the changing role of corporate governance and leveraging crosssector partnerships and resources

#### **UNIT II**

**The Rise of Social Entrepreneurship:** Innovative new business models; Social Enterprise and social entrepreneurs in India, SHG-BLP model

#### **UNIT III**

**Measuring Social Impact:** Methods, Metrics and Markets, accountability and performance excellence, Social ROI

#### **UNIT IV**

**Capital Funding and Finance for Social enterprises Innovation and Intervention at the Bottom of the Pyramid:** Drivers for sustainability and innovation, value creation by social entrepreneurs and companies working with people at the Bottom of the Pyramid

#### **Text Books:**

1. Social Enterprise Alliance (2010). Succeeding at Social Enterprise: Hardwon Lessons for NonProfits and Social Entrepreneurs, Wiley Publishing.
2. Prahalad, C.K. (2006). The Fortune at the Bottom of the Pyramid: Eradicating Poverty Through Profits. Dorling Kindersley Ltd.

#### **Reference Books**

3. Bornstein, Daniel. (2007). How to Change the World: Social Entrepreneurs and the Power of New Ideas. Oxford, England: Oxford University Press.
4. "Building a Performance Measurement System: Using Data to Accelerate Social Impact" Epstein, Mark J.
5. Measuring and Improving Social Impacts: A Guide for Nonprofits, Companies, and Impact Investors Berrett-Koehler. Hanna, Julianna. (June 14, 2010).
6. The Hard Work of Measuring Social Impact. HBS Working Knowledge. Boston, MA: Harvard BusinessSchool Publishing.

SMMC488	BANKING LAWS AND PRACTICES	L	T	P	C
		2		-	2

**Course Objective:** This course acquaints students with banking system of India and teaches them the various aspects and laws that exist for them in banking.

### UNIT I

Banking System in India: Kinds of banks and their functions; Banking Regulation Laws: Reserve Bank of India Act, 1934, Banking Regulation Act, 1949;

### UNIT II

Relationship between banker and customer: Legal Character, Contract between banker & customer, Banks duty to customers; The Banking Ombudsman Scheme, 1995; Liability under Consumer Protection Act, 1986.

### UNIT III

**Lending, Securities and Recovery by Banks:** Principles of Lending; Position of Weaker Sections; Nature of Securities and Risks Involved; Recovery of debts with and without intervention of courts / tribunal: Recovery of Debts due to Banks and Financial Institutions Act, 1993, Securitization and Reconstruction of Financial Assets and Enforcement of Security Interests Act, 2002.

### UNIT IV

**Banking Frauds:** Nature of Banking Frauds; Legal Regime to Control Banking Frauds;

**Recent Trends in Banking:** Automatic Teller Machine and Internet Banking, Smart Cards, Credit Cards, NEFT, RTGS.

### TEXT BOOKS:

1. Principles and Practice of Banking - Indian Institute of Banking & Finance
2. Legal Aspects of Banking - Indian Institute of Banking & Finance
3. R.K. Bangia, Banking Law & Negotiable Instrument Act. Allahabad Law Agency.

### REFERENCE BOOKS:

1. Khan M Y., Indian Financial System, Tata Mc Graw Hill, Delhi
2. Tennan M L., Banking : Law and Practice in India, India Law House, New Delhi
3. Banking Theory, Law & Practice - K.P.M Sundaram & Varshney
4. Dekock: Central Banking: Crosby Lockwood Staples, London

SMMC489	INTRODUCTION TO BEHAVIOURAL FINANCE	L	T	P	C
		2	-	-	2

**Course Objective:** This course seeks to introduce the student to the field of behavioral finance which challenges the traditionally held belief that investors behave in a rational, predictable and unbiased manner.

**UNIT I**

**Building Blocks of Behavioral Finance** – Cognitive Psychology and the Limits to Arbitrage, Psychology of investor’s behavior, Neurophysiology of risk-taking,

**UNIT II**

**Brief History of Rational Thought** - Pascal-Fermat to Friedman-Savage, Prerequisites for Rational Choice, and Quasi-Rational Choice

**UNIT III**

**Decision-making-** Risk and uncertainty, Expected Utility Theory, Allais and Ellsberg’s paradoxes, Errors in Decision- Making, Prospect theory, Loss aversion theory, and Mental Accounting

**UNIT IV**

Heuristics and biases, overconfidence and emotion, financial decision-making stemming from heuristics and biases, Group Behavior-Conformism, herding, fatal attractions

**Text Book:**

H. Kent Baker, John R. Nofsinger: Behavioural Finance: Investors, Corporations, and Markets, John Wiley and Sons

**Reference Books:**

1. William Forbes: Behavioural Finance, John Wiley and Sons
2. Lucy Ackert, Richard Deaves: Behavioral Finance: Psychology, Decision- Making, and Markets. Cengage Learning

## FOREIGN LANGUAGE

SMHA151	FRENCH I	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	-	-	<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

### **Unit I**

Introduction to Language, Basic Vocabulary, General questions, French greetings, Audio activities, Role-play

### **Unit II**

Basic Grammar (articles, nouns, adjectives, pronouns, prepositions, colors, opposites), Grammar exercises

### **Unit III**

French Numbers, days of the week, months of the year, Vocabulary activities

### **Unit IV**

Verbs (all groups), Negative sentence formation, Descriptive and creative writing exercises with related grammar and vocabulary, Grammar exercises, Activities based on vocabulary and grammar, Reading exercises

### **Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### **Reference Book**

1. Grammaire Francaise

<b>SMHA152</b>	<b>FRENCH II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

**Unit I**

Grammar topics and respective exercises (articles contracts, articles partitifs, adjectifs possessifs, adjectifs demonstratifs), Translation exercises

**Unit II**

Pronominal verbs (grammar rules and exercises), More verbs of all 3 groups, Time, Daily routine,

**Unit III**

Grammar exercises, Activities based on grammar and vocabulary

**Unit IV**

Passé composé (past tense), Creative writing exercises, Comprehension passages, Reading exercises

**Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

**Reference Book**

1. Grammaire Française

<b>SMHA251</b>	<b>FRENCH III</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

#### **Unit I**

Cultural information on France Important days, events, festivals, people of France, Value based questions, Subjective, objective and descriptive exercises on French culture and civilization

#### **Unit II**

Comprehension passages (translation and related questions), Picture description

#### **Unit III**

Audio exercises on French Language

#### **Unit IV**

Tenses (Present, Past, Simple Future, Imperative, Past continuous), Exercises on verbs and tenses, Creative writing exercises based on tenses

#### **Text Book**

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

#### **Reference Book**

1. Grammaire Francaise

SMHA252	FRENCH IV	L	T	P	C
		2	-	-	2

**Course Objectives:** The aim of the course is to make the student learn French language from the basics to advance levels.

### Unit I

Comprehension passages with translation, short answer questions, MCQ and vocabulary search, Paragraph writing with related grammar and vocabulary

### Unit II

Revision of all verbs and tenses and Exercises on all articles, adjectives, prepositions, verbs, tenses, negative, numbers, time, opposites, synonyms, nouns, translation of French text to English, translation of English text to French, vocabulary exercises like complete the text and picture description, editing and omission of texts, jumbled sentences, interrogation (3 forms)

### Unit III

Dictation and audio exercises on French Language

### Unit IV

Cultural information, Value based questions, Dialogue writing, Put dialogue in order, General objective and descriptive questions, Pronouns personnel's (rules and exercises), Comprehensive grammar and reading exercises, Trouvez la question (with adjectifs interrogatifs), Tenses (Recent past and near future), Mixed exercises on all tenses

### Text Book

1. Text Book JUMELAGE 1
2. Work Book JUMELAGE 1

### Reference Book

1. Grammaire Francaise



SMHA161	SPANISH I	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2	-	-	2

**Course Objectives:** The aim of the course is to make the student learn Spanish language from the basics to advance levels.

### **Unit I**

Introduction to language, Basic vocabulary

### **Unit II**

Greetings Basic Grammar with reference to English grammar

### **Unit III**

Descriptive and creative writing exercises with related grammar and vocabulary oral expression

### **Unit IV**

Understanding self for effectiveness Spanish culture and civilization.

### **Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

### **Reference Book**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie

<b>SMHA162</b>	<b>SPANISH II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	-	-	<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn Spanish language from the basics to advance levels.

**Unit I**

Translation exercises, Activities based on grammar and vocabulary.

**Unit II**

Comprehension passages Reading exercises.

**Unit III**

Grammar topics with related exercises (articles, adjectives, pronouns, verbs)

Creative writing exercises like description of your daily routine, people around you, places you visit, events that you witness.

**Unit IV**

Spanish culture and civilization Personal Introduction

**Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

**Reference Book**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie

SMHA261	SPANISH III	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2	-	-	2

**Course Objectives:**

The aim of the course is to make the student learn Spanish language from the basics to advance levels.

**Unit I**

Cultural information on Spain Creative thinking activities

**Unit II**

Understanding things around us important days, events, festivals, People of Germany

**Unit III**

Value based questions subjective, objective and descriptive exercises on German grammar and literature picture description, audio exercises and comprehension passages (translation and related questions)

**Unit IV**

Verbs, Exercises on verbs and tenses  
Creative writing exercises based on tenses

**Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

**Reference Book**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by Juan Kattán-Ibarra & Irene Wilkie

SMHA262	SAPNISH IV	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2	-	-	2

**Course Objectives:** The aim of the course is to make the student learn Spanish language from the basics to advance levels.

#### **Unit I**

Comprehension passages with translation, short answer questions, MCQ and vocabulary search  
Paragraph writing with related grammar and vocabulary

#### **Unit II**

Revision of all verbs and tenses, Exercises on translation of spanish text to english, translation of english text to spanish, vocabulary exercises like complete the text and picture description, editing and omission of texts, jumbled sentences, dictation and audio exercises

#### **Unit III**

Cultural information Value based questions Dialogue writing put dialogue in order.

#### **Unit IV**

General objective and descriptive questions Comprehensive grammar and reading exercises.

#### **Text Book**

1. Complete Spanish Book by Juan Kattan-Ibarra

#### **Reference Book**

1. Spanish Basic Workbook By Berlitz
2. Modern Spanish Grammar Workbook by JuanKattán-Ibarra & Irene Wilkie

SMHA171	GERMAN I	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2	-	-	2

**Course Objectives:**

The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit I**

Introduction to language Basic vocabulary

**Unit II**

Greetings Basic Grammar with reference to English grammar

**Unit III**

Descriptive and creative writing exercises with related grammar and vocabulary oral expression

**Unit IV**

Understanding self for effectiveness German culture and civilization.

**Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutsch als Fremdsprache

**Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonherr

SMHA172	GERMAN II	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2	-	-	2

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit I**

Translation exercises

Activities based on grammar and vocabulary

**Unit II**

Comprehension passages Reading exercises

**Unit III**

Grammar topics with related exercises (articles, adjectives, pronouns, verbs)

Creative writing exercises like description of your daily routine, people around you, places you visit, events that you witness.

**Unit IV**

German culture and civilization Personal Introduction

**Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutsch als Fremdsprache

**Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonherr

SMHA271	GERMAN III	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		2	-	-	2

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit I**

Cultural information on Germany Creative thinking activities.

**Unit II**

Understanding things around us Important days, events, festivals, People of Germany

**Unit III**

Value based questions subjective, objective and descriptive exercises on German grammar and literature Picture description, audio exercises and comprehension passages (translation and related questions).

**Unit IV**

Verbs, Exercises on verbs and tenses Creative writing exercises based on tenses.

**Text Book:**

1. Momentmal, Grundstufenlehrwerk Deutschals Fremdsprache

**Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonherr

<b>SMHA272</b>	<b>GERMAN IV</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objectives:** The aim of the course is to make the student learn German language from the basics to advance levels.

**Unit I**

Comprehension passages with translation, short answer questions, MCQ and vocabulary search  
Paragraph writing with related grammar and vocabulary

**Unit II**

Revision of all verbs and tenses, Exercises on translation of german text to english, translation of english text to german, vocabulary exercises like complete the text and picture description, editing and omission of texts, jumbled sentences, dictation and audio exercises

**Unit III**

Cultural information Value based questions Dialogue writing put dialogue in order.

**Unit IV**

General objective and descriptive questions Comprehensive grammar and reading exercises

**Text Book:**

1. Momentmal, Grundstufenlehrwer
2. Deutsch als Fremdsprache

**Reference Book:**

1. Maria Dallapiazza, Eduard von Jan, Til Schonher