

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

FACULTY OF COMMERCE

DEPARTMENT OF COMMERCE

CURRICULUM BOOKLET

BACHELOR OF COMMERCE (H)

[B.Com (Hons.) and B.Com (H) ACCA]

Batch 2022 – 25



MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

FOREWORD

This is to certify that this booklet contains the entire Curriculum and Scheme of Examination of Bachelor of Commerce (B.Com) (H) and ACCA being offered at Department of Commerce under FACULTY OF COMMERCE of this University. This has been duly vetted and finally approved by the Academic Council of the University vide **MRIIRS/40th AC/2022/083** held on **10th May, 2022** and changes, if any deemed appropriate, shall be duly incorporated after the necessary approval by the Academic Council.

This Curriculum and Scheme of Examination of B.Com (H) shall be implemented w.e.f. AY 2022-23.

Date:

Prof. (Dr.) Naresh Grover
Dean-Academics, MRIIRS

PREAMBLE:

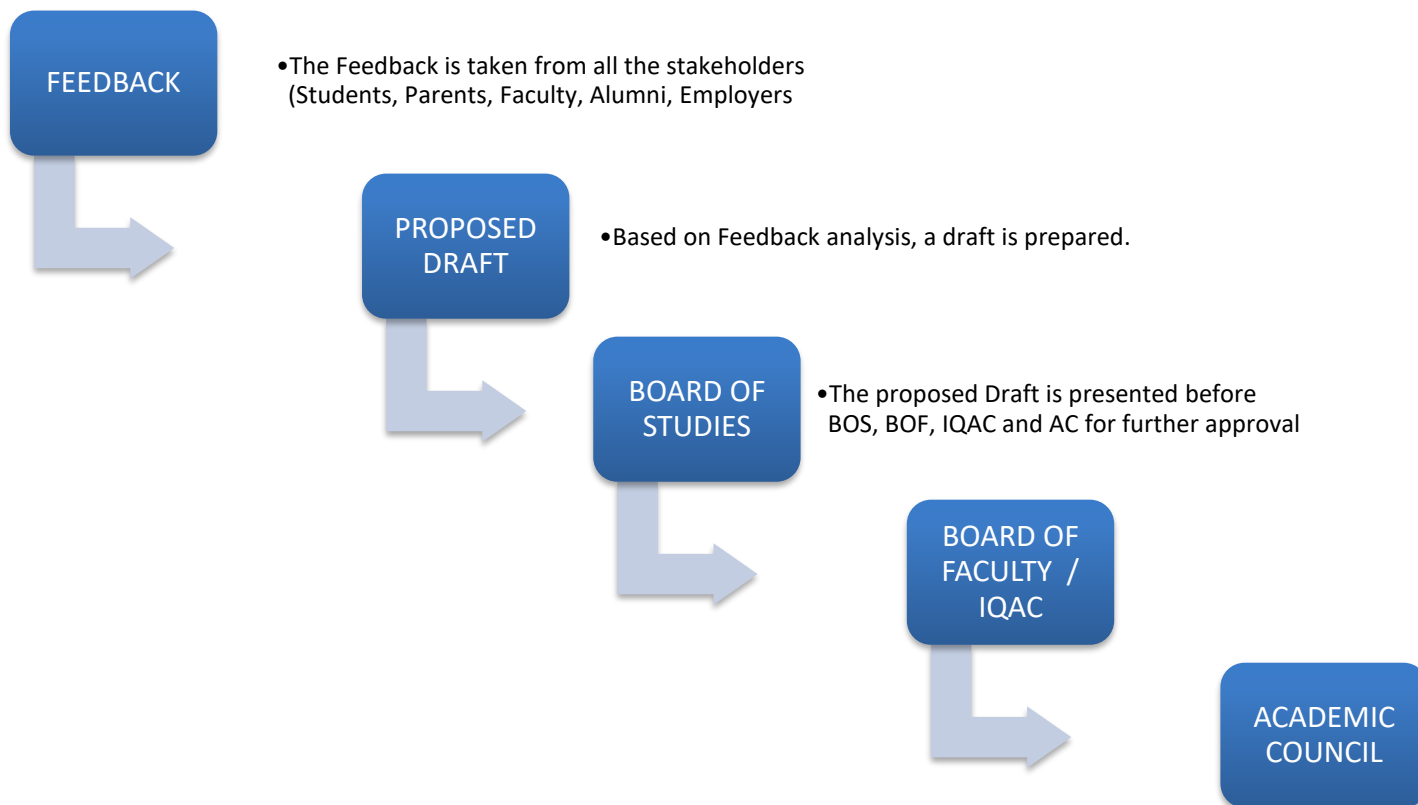
In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, B.Com (Hons.) programme of MRIIRS is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns a part from exposure of different functional domains of management. Our programme offers multiple synergies for mutual business association. The courses of this programme have been designed to promote understanding of the issues confronting the business world in locally and the economy as a whole.

The degree programme includes six semesters with courses focusing on employability, entrepreneurship and research skill development. The objectives of all courses are well mapped with the PO defining demonstration of technical knowledge and engagement in independent and life-long learning. The curriculum offers core, ability enhancement courses and domain specific electives. To carve the skills of students, the choice base credit system (CBCS) has been implemented in the department and open elective courses are also offered to students in each semester. This course aims to develop a holistic and multidimensional understanding of the various topics. The syllabus covers basic aspects of commerce, trade, industries, accounts, management, tax and law. This course aims to develop a holistic and multidimensional understanding of the various topics. The course included earning of minimum 140 credits during the 3 year duration of the programme in 6 semesters. The total credits required to be earned are further divided as Compulsory Courses and Elective Courses. The total 102 credits required to be earned under Compulsory Courses and 38 credits under "Elective Courses. The choice of elective courses is open ended can be chosen as by the Department as well as offered by other Departments of the University. The course also pays attention to holistic approach and offers various opportunities to students to participate and to complete 25xN point from Manav Rachna Life Skill Programme. Research project and industrial/clinical internship are the key highlights of programme which are based on current demands of industry and society.

The curriculum of the programme is updated and for that inputs have been included for industry experts, stake holders including student, parents and alumni of the department. Time to time feedback facility provides scope for improvement in curriculum as per the need of the hour.

Structure of Programme Implementation



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VISION

Department of Commerce is committed to develop and equip its students with latest development in the field of business and commerce and to train them in the practical application of the same in modern organizations. It seeks to enable them to handle the challenges of growth and transformation of businesses through critical thinking, rational attitudes and quality decision making. It is dedicated to develop the students into responsible citizens of the country with high moral values.

MISSION

The mission of the department is to provide contemporary education in business and commerce using latest pedagogy and by providing infrastructural facilities at par with the best institutions in the country. The central aim of the department is to inculcate skills in the field of commerce and business practices among the students so that they are able to develop and manage businesses that serve best the cause of the society and the development of the nation. It seeks to build research and innovation in the curriculum so that the students mind is ignited and inspired.

About the Department:

Department of Commerce comes under Faculty of Commerce (FOC). The department was commenced in July, 2013. Department of Commerce is offering three programs M.Com, B.Com (Honors) and Ph.D with latest industry ready curriculum which is kept regularly updated as per the requirements of recruiters and stakeholders.

Some of the recent courses include Brand management, Corporate and social responsibility, Digital marketing, International accounting, Portfolio management and security analysis, Business skills and Marketing of financial services.

There is great thrust on practical applications. We provide a highly interactive learning environment so that the students get a full feel of the subject and get fully involved in the application of the subject.

One of our key areas of strength is highly qualified, experienced, committed and professionally oriented department. Most of them are engaged in doctoral research.

Apart from rigorous classroom teaching, the students are given online practical assignments from time to time. There is regular mentoring sessions for each student in which academic problems of students are individually discussed and resolved.

The Department of Commerce has modern classrooms with quality audio-visual equipment and computer labs with latest software and equipments. The entire campus is Wi-Fi with good connectivity. The students have access to world-class library stocked with a large number of books and professional journals and other academic resources. Students are encouraged in innovative and critical thinking in various computer languages, platforms and protocols.

Program Education Objectives (PEO)

The Department of Commerce in consultation with various stakeholders have formulated the Programme Educational Objectives (PEO's) that are broad statements that describe the career and professional accomplishments that the program is preparing the graduated to achieve in few years, subsequent to receiving the degree. The PEO's of the B.Com (H) programme are as follows:

- PEO-1: The graduates will develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences;**
- PEO-2: The graduates will be academically prepared to lead organizations they join or start;**
- PEO-3: The graduates will get exposed to the areas of application of knowledge in business firms and industrial organisations;**
- PEO-4: The graduates will be successful in higher education in commerce and allied areas and in management, if pursued, leading to masters and research programs;**
- PEO-5: The graduates will acquire complete basic and intermediary practical knowledge o various commerce subjects with the sole purpose of making them self dependant and easily employable.**

Programme Outcomes (POs)

Students will be able to:

PO 1: Critical Thinking: Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO 2: Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO 3: Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO 4: Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO 5: Ethics: Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.

PO 6: Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO 7: Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Programme Specific Outcomes (PSOs)

PSO 1: Students will demonstrate progressive and effective domain development in values, the role of accounting in society and business.

PSO 2: Students will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO 3: Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.

Mapping of PEOs with POs

PO PEO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
1	3		1	1		2		1	2	
2	3	3	2	1		1		1	3	3
3	2	1	2	3	1	1	2	1		2
4		3	2		2	1		1	2	3
5	3	1	1		1		1	3	2	3

Semester System and Choice Based Credit System

Credit based system of study and student's performance/progress is measured by the number of credits that he/she has earned, i.e. completed satisfactorily. Based on the course credits and grade obtained by the student, grade point average is calculated

(a) Course credits assignment

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial and laboratory/clinical practice in a week. A few courses/activities are without credit (s) and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of award of degree.

(b) Earning of credits

At the end of every course, a letter "Grade" shall be awarded in each course for which a student has registered. On obtaining a minimum Pass Grade, student shall accumulate the course credits as Earned Credits. A student's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however shall be mandatory to pass as a partial fulfillment of award of degree.

For Award of Degree of a programme **B.Com (H)**, he/she has to earn minimum **140 credits** during the **3 year duration** of the programme in **6 semesters**.

The total credits required to be earned have been further classified under two baskets of courses: "Compulsory Courses Basket", and "Elective Courses Basket". The **total 102 credits required** to be earned under "Compulsory Courses Basket" and **38 credits** under "Elective Courses Basket".

All courses under "Compulsory Courses Basket", are required to be qualified and cleared/pass by each and every students enrolled under the programme and are semester-wise listed in the study scheme along with credits assigned to each course.

Under Elective Courses Basket, there will be three types of courses:

- a) Semester-wise courses offered by the department itself
- b) Open/Inter-disciplinary courses offered at the Institute/University level notified from the office of Dean-Academics.
- c) Massive Open Online Courses (MOOCs) available on SWAYAM Platform or any other platform as recommended by UGC/AICTE and notified from the office of Dean-Academics.

Each course shall have credits assigned to it. Student shall be required to register courses every semester for as many courses/credits specified under "Elective Courses Basket" depending upon his/her interest, capability/pace of learning and availability of time slot (without any clash in time table) so as to earn all required total credits under the "Elective Courses Basket" during the entire programme duration.

However, for registration of courses [including courses under "Compulsory Courses Basket", "Elective Courses Basket" and Previous Semester Courses (wherein he/she was declared in-eligible on the basis of attendance or he/she could not clear the course within permissible given chances)], if any, the maximum limit in a semester shall be 30 credits.

Study Scheme at a Glance

Programme: B.Com (H)					
Study Scheme at a Glance					
Compulsory Courses					Elective Courses
Type of Courses					
Fundamental	Core	Ability Enhancement Courses (AEC)	Skill Enhancement Courses (SEC)	Domain Specific Electives	Domain Specific Electives
Sem1	Sem1	Sem1	Sem1	Sem1	
Business Organization & Management	Financial Accounting	Business Communication			
Micro Economics	Business Laws				
	Indian Economic and Social Environment				
Sem 2	Sem 2	Sem 2	Sem 2	Sem 2	
Business Mathematics	Macro Economics	MR Life Skills - I	Software Lab		
	Corporate Laws	Environmental Studies	Computer Application in Business		
Sem3	Sem3	Sem3	Sem3	Sem3	Sem3
Business Statistics	Corporate Accounting			Financial Markets, Instruments	Basics of Entrepreneurship
	Principles of Marketing				Consumer Behaviour
Sem4	Sem4	Sem4	Sem4	Sem4	Sem4
	Income Tax Law and Practices	MR Life Skills - II	E Commerce		Capital Markets
	Cost Accounting				Organizational Behaviour
	Business Research Method				
Sem5	Sem5	Sem5	Sem5	Sem5	Sem5
	Management Accounting			Banking and Insurance	Corporate Tax Planning
	Indirect Taxation			Advance Advertising and Sales Promotions	Financial Analysis and Reporting
	Report on Summer Internship				Entrepreneurship Development
Sem6	Sem6	Sem6	Sem6	Sem6	Sem6
	Financial Management	MR Life Skills - III		Consumer Affairs and Customers Care	Fundamentals of Investments
	International Trade and Finance			Corporate Governance and Social Responsibility	Auditing and Corporate Governance
	Human Resource Management				International Business Environment

In addition to above Domain Specific Electives, Interdisciplinary, Generic, on-line courses (MOOCs) to be offered, shall be notified by the Academic Branch of the University well before start of Semester / Academic Session.

Minimum credits required: 102

Minimum credits required: 38

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B.COM (HONS.) Batch 2022-25													
SEMESTER- I													
Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Foundation	BCOM-DS-101	Business Organization & Management	NA	NA	3	0	0	3	100	100	200	3 Hrs	3
Core	BCOM-DS-102	Financial Accounting	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Foundation	BCOM-DS-103	Micro Economics	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Core	BCOM-DS-104	Business Laws	NA	NA	4	0	0	4	100	100	200	3 Hrs	4
Core	BCOM-DS-105	Indian Economics and Social Environment	NA	NA	3	0	0	3	100	100	200	3 Hrs	3
Ability Enhancement	BCOM-DS-106	Business Communication	NA	NA	2	0	0	2	50	50	100	3 Hrs	2
Total					20	0	0	20					20

SEMESTER- II													
Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Generic	CH-202B	Environmental Studies	NA	NA	3	0	0	3	100	100	200	3 hrs	3
Core	BCOM-DS-202	Macro Economics	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Foundation	BCOM-DS-203A	Business Mathematics	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-204	Corporate Laws	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-205	Corporate Accounting	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Total					19	0	0	19					19
Elective Courses *													

SEMESTER- III													
Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		

Compulsory Courses													
Core	BCOM-DS-307	Cost Accounting	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-302	Principles of Marketing	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Foundation	BCOM-DS-303	Business Statistics	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Discipline Specific	BCOM-DS-304	Financial Markets, Instruments	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-308	Audit and Assurance	NA	NA					100	100	200	3 hrs	
Audit Pass	RIC - 300	Research Innovation Catalyst - I			0	1	0	1	50	50	100		0
Total					16	1	0	17					16

Elective Courses *													
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Domain Specific	BCOM-DS-305	Basics of Entrepreneurship	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-306	Consumer Behaviour	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-309	Performance Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4

SEMESTER- IV													
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Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		
Compulsory Courses													
Core	BCOM-DS-401	Income Tax Law and Practices	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-407	Management Accounting	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-403	Business Research Method	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Skill Enhancement	BCOM-DS-404A	E-Commerce	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-408	Strategic Business Reporting	NA	NA					100	100	200	3 hrs	
Audit Pass	RIC - 400	Research Innovation Catalyst - II			0	1	0	1	50	50	100		0
Total					16	1	0	17					16

Elective Courses *													
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Domain Specific	BCOM-DS-405	Capital Markets	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-406	Organisational Behavior	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-409	Financial Reporting	NA	NA	4	0	0	4	100	100	200	3 hrs	4

SEMESTER- V													
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Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		

Compulsory Courses													
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Core	BCOM-DS-502	Indirect Taxation	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-503	Financial Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-551	Summer Internship Report	NA	NA	0	0	6	6	100	100	200	3 hrs	3
Discipline Specific	BCOM-DS-504	Banking and Insurance	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-509	Strategic Business Leader	NA	NA					100	100	200	3 hrs	
Audit Pass	RIC - 500	Research Innovation Catalyst - III			0	1	0	1	50	50	100		0
Total					12	1	6	19					15

Elective Courses *

Domain Specific	BCOM-DS-506	Corporate Tax Planning	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-508	Enterprenuership Development	NA	NA	3	0	0	3	100	100	200	3 hrs	3

SEMESTER- VI

Course Type	Course Code	Title of Course	Pre-requisite Course, if any		Periods/Week				Marks			Duration of Exam	Credits
			Title	Code	L	T	P	Total	Cont. Eval.	End Sem.	Total		

Compulsory Courses

Core	BCOM-DS-602	International Trade and Finance	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Core	BCOM-DS-603	Human Resource Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Discipline Specific	BCOM-DS-604	Consumer Affairs and Customers Care	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-609	Advanced Taxation UK	NA	NA					100	100	200	3 hrs	
Discipline Specific	BCOM-DS-608	International Business Environment	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-610	Advanced Financial Management	NA	NA					100	100	200	3 hrs	
Total					16	0	0	16					16

Elective Courses *

Discipline Specific	BCOM-DS-605	Corporate Governance and Social Responsibility	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-606	Fundaments of Investments	NA	NA					100	100	200	3 hrs	
	BCOM-DS-611	Advanced Audit	NA	NA					100	100	200	3 hrs	

* Under Elective Courses, beside the mentioned Domain Specific Elective Courses, other Inter-disciplinary, Generic, on-line Courses (MOOCs etc) and other approved courses shall be offered, which shall be notified well before start of the semester. The student shall be required and allowed to opt the courses out of offered courses as per prescribed limit for maximum credits in a semester and for the category of Elective Courses under University Rules.

To get B.Com (Hons.) Degree, the student has to earn minimum 140 credits. The break-up of the credits is minimum 102 credits in the Foundation, Discipline Specific and Core courses. Remaining credits are to be earned from Domain Specific, Generic and Interdisciplinary Electives.

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BCOM-DS-101: BUSINESS ORGANISATION AND MANAGEMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course outcomes:

By the end of the course, a student will be able to:

BCOM-DS-101.1 Develop knowledge about the organization and management of a business enterprise;

BCOM-DS-101.2. Identify the business and environment interface;

BCOM-DS-101.3. Demonstrate handling of situations with the help of coordination and decision making tactics;

BCOM-DS-101.4. Implement the managerial practices in the business world

PART-A

Unit 1: Introduction of Indian Business

- 1.1 Spectrum of business activities and objectives
- 1.2 Business and environment interface
- 1.3 Distinction between industry, trade and commerce
- 1.4 Small scale and medium enterprises
- 1.5 Emerging opportunities in business, problems
- 1.6 Franchising and outsourcing

Unit 2: Business Enterprise

- 2.1 Sole Proprietorship
- 2.2 Joint Hindu Family
- 2.3 Partnership
- 2.4 Limited Liability Partnership
- 2.5 Joint Stock Company
- 2.6 Cooperative societies and its types
- 2.7 Setting up a business enterprise
- 2.8 Multinational corporations

Unit 3: Foundations of Management

- 3.1 Nature, scope and importance
- 3.2 Principles of management
- 3.3 Levels of managerial skills – Role of managers, managerial skills
- 3.5 Departmentation – meaning, scope and types

PART-B

Unit 4: Functions of Management

- 4.1 Planning: features, process, approaches, principles, limitations
- 4.2 Decision Making: characteristics, types and process
- 4.3 Organization: Meaning, Importance of Sound Organizations, Organization Charts and types
- 4.4 Staffing: Elements of Staffing Process – Human Resource Planning, Job Analysis, Recruitment, Selection, Placement and Orientation, Training and Development, Performance Appraisal
- 4.5 Directing: meaning, importance, principles

Unit 5: Leadership, Coordination and Motivation

- 5.1 Leadership concept and styles, managerial grid
- 5.2 Coordination: Need, Principles, Process, Techniques
- 5.3 Motivation: features, process, importance, Maslow need hierarchy theory, Herzberg two factor theory

Unit 6: Communication and Controlling

6.1 Concept, process and principles of communication

6.2 Barriers to communication

6.3 Control: concept and process

Recommended Books:

1. Rao VSP and Krishna V Hari; 2012, Management and Business Organisation: Text and Cases; Excel Books, Delhi
2. Koontz and Weihrich, 2009, Essentials of Management, McGraw Hill Education
3. Kaul V.K., 2013, Business Organization and Management, Pearson Education
4. Vasishth, Neeru, 2015, Business Organisation, Taxmann, New Delhi
5. Talloo, Thelman J., 2016, Business Organisation and Management, Tata McGraw Hill, New Delhi
6. Bushkirk, R.H.; 2010, Concepts of Business: An Introduction to Business System, Dryden Press, NY.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-101.1	-	-	-	-	-	2	3	2	3	1
BCOM-DS-101.2	-	-	-	1	2	3	-	1	3	1
BCOM-DS-101.3	3	2	-	-	-	-	-	1	2	3
BCOM-DS-101.4	2	3	-	-	-	-	1	3	2	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

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BCOM-DS-102: FINANCIAL ACCOUNTING

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

- BCOM -DS- 102.1. Interpret the role and limitations of accounting process;
- BCOM -DS- 102.2. Analyze the economic information conveyed in financial statements;
- BCOM -DS- 102.3. Examine the theory and practice of accounting underlying the major categories that generally appears in published financial statements;
- BCOM -DS- 102.4. Determine the economic events common in business operations and how they would be shown in published financial statements.

PART - A

UNIT 1: Accounting Mechanism

- 1.1 Meaning, objectives and limitations of accounting
- 1.2 Accounting conventions, principles and standards
- 1.3 Accounting Process: Journalising transactions and ledger posting

UNIT 2: Accounting System

- 2.1 Trial Balance and Errors
- 2.2 Bank Reconciliation Statement
- 2.3 Depreciation: concept, factors in measurement of depreciation, methods of computing depreciation: SLM and WDV, disposal of depreciable assets, change in method of depreciation, features of AS: 10 (ICAI)
- 2.4 Problems and their solutions.

UNIT 3: Final Accounts I

- 3.1 Concept of capital and revenue expenditures and receipts
- 3.2 Preparation of financial statements of Corporate / business firms (with adjustments)
- 3.3 Problems and their solutions

PART - B

UNIT 4: Final Accounts II

- 4.1 Introduction to Non-for-profit organizations
- 4.2 Difference between Receipts & Payments Account and Income & Expenditure Account
- 4.3 Preparation of financial statements of Not-for-profit organizations (with adjustments)
- 4.4 Problems and their solutions

UNIT 5 Accounting for Hire Purchase System

- 5.1 Hire purchase: concept and accounting
- 5.2 Lease and installment purchase systems (Theory)
- 5.3 Problems and their solutions

UNIT 6: Dissolution of Partnership

- 6.1 Insolvency of Partners (Garner Vs Murrey)
- 6.2 Sale to a Ltd company
- 6.3 Piecemeal distribution
- 6.4 Problems and their solutions

Recommended Books:

1. Monga, J. R., 2014, Financial Accounting, Margin Paper Bank, New Delhi
2. Gupta, R. L., 2009, Advanced Accounting, S Chand and Sons, New Delhi
3. Grewal, T. S. and Shukla, M. C., 2015, Advanced Accounting, S Chand and Sons, New Delhi
4. Maheshwari, S.N., 2016, Advanced Accounting, Vikas Publication, New Delhi

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B selecting one from each unit. Student will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix

CO STATEMENT (BCOM-DS-102)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-102.1	-	-	2	-	-	-	2	3	2	3
BCOM-DS-102.2	1	2	-	-	-	1	1	2	2	-
BCOM-DS-102.3	3	-	1	2	-	1	-	2	2	3
BCOM-DS-102.4	-	2	2	3	-	2	1	1	2	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-103: MICRO ECONOMICS

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to:

- BCOM-DS-103.1. Describe the economic behavior of the firm;
- BCOM-DS-103.2. Explain and apply supply and demand analysis to relevant economic issues;
- BCOM-DS-103.3. Apply marginal analysis to the firm under different market conditions;
- BCOM-DS-103.4. Analyze different market structure;
- BCOM-DS-103.5. Apply tools of consumer behavior and firm theory to business situations.

PART - A

Unit 1: Consumer Behavior and Elasticity of Demand

- 1.1 Nature and scope of micro economics
- 1.2 Basic demand and supply analysis
- 1.3 Elasticity of demand: price, income and cross
- 1.4 Marginal revenue, average revenue and price elasticity of demand
- 1.5 Cardinal and ordinal utility analysis
- 1.6 Consumer equilibrium
- 1.7 Income, price and substitution effect
- 1.8 Consumer surplus and applications

Unit 2: Production Theory

- 2.1 Total, average and marginal product curve
- 2.2 The law of variable proportions
- 2.3 Producer's equilibrium and isoquants
- 2.4 Returns to factor and returns to scale

Unit 3: Cost Theory

- 3.1 Cost classification
- 3.2 Short-run v/s long-run cost curves
- 3.3 Economies and diseconomies of scale and the shape of long run average cost curve

PART - B

Unit 4: Perfect Competition

- 4.1 Characteristics and assumptions of perfect competition
- 4.2 Supply curve of firm and industry in the long run
- 4.3 Equilibrium of the firm and industry in the short run and long run

4.4 Consumer's and producer's surplus and the efficiency of the perfect competition

Unit 5: Monopoly

- 5.1 Nature and sources of monopoly
- 5.2 Monopoly short-run and long-run equilibrium
- 5.3 Measurement of monopoly power
- 5.4 Comparison of pure competition and monopoly
- 5.5 Social costs

Unit 6: Imperfect Competition

- 6.1 Price and output decision in short run and long run
- 6.2 Monopolistic competition and economic efficiency
- 6.3 Price and output decision under oligopoly; oligopolist interdependence
- 6.4 Cournot duopoly model (with reaction curves)

Recommended Books:

1. Dwivedi, D. N., 2017, Theory of Micro Economics, Tata McGraw Hill, New Delhi
2. Lipsey, Richard, Chrystal, Alec K., 2016, Principles of Economics, Oxford University Press.
3. Ahuja, H.L., 2014, Business Economics, S. Chand, New Delhi

Only latest available editions of the books are recommended.

Course Articulation Matrix

CO STATEMENT (BCOM-DS-103)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-103.1	1	-	-	-	1	3	-	-	2	-
BCOM-DS-103.2	-	1	-	3	-	3	2	2	3	2
BCOM-DS-103.3	3	2	1	2	-	3	-	2	3	1
BCOM-DS-103.4	2	-	3	-	-	3	2	-	3	2
BCOM-DS-103.5	-	1	3	1	-	2	-	-	3	3

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-104: BUSINESS LAWS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student will be able to:

BCOM-DS-104.1. Describe the legal framework relating to current business scenario;

BCOM-DS-104.2. Identify and implement the knowledge of the important Acts of business laws;

BCOM-DS-104.3. Provide potential solutions to the legal problems with regard to Indian business environment;

BCOM-DS-104.4. Analyze the legal constraints on business.

PART - A

Unit 1: The Indian Contracts Act, 1872

- 1.1 Contract: Meaning, essentials of a valid contract
- 1.2 Classification of contract
- 1.3 Offer and acceptance
- 1.4 Legality of objects
- 1.5 Consideration
- 1.6 Capacity to contract
- 1.7 Free consent

Unit2: The Indian Contracts Act, 1872

- 2.1 Discharge of contract : Modes including breach and its remedies
- 2.2 Void agreement
- 2.3 Contingent contracts
- 2.4 Contract of bailment and pledge
- 2.5 Contract of indemnity and guarantee
- 2.6 Contract of agency

Unit 3: The Sale of Goods Act, 1930

- 3.1 Contract of sale: Meaning, essentials of a contract of sale and difference between sale and agreement to sell
- 3.2 Goods: Meaning and kinds
- 3.3 Conditions and warranties: Meaning, implied conditions and warranties
- 3.4 Transfer of ownership
- 3.5 Unpaid seller :Rights and duties of Unpaid seller

PART – B

Unit 4: Negotiable Instrument Act, 1881

- 4.1 Negotiable instruments: Meaning, characteristics and presumptions
- 4.2 Classification of negotiable instruments
- 4.3 Holder and holder in due course
- 4.4 Presentation of negotiable instruments
- 4.5 Negotiation of negotiable instruments: Meaning and methods, endorsement

Unit5: The Limited Liability Partnership Act, 2008

- 5.1 LLP: Meaning and incorporation

- 5.2 Partners and designated partners: admission and removal and their relations
- 5.3 Extent and limitation of liability of partners
- 5.4 Financial disclosures and annual return
- 5.5 Winding up and dissolution

Unit6: Other Laws- Overview

- 6.1 Consumer Protection Act, 1986: salient features of the Act, consumer rights and redressal mechanism
- 6.2 The Information Technology Act, 2000: cyber crime and legal framework

Recommended Books:

1. Kapoor, N.D., 2009, Business Law, Sultan Chand, New Delhi.
2. Kucchal, 2013, M.C., Business Law, Vikas Publishing, New Delhi.
3. Bansal, C.L., 2014, Business Law, Taxmann Publications, New Delhi.
4. Aggarwal Rohini, 2016, Mercantile and Commercial Laws, Taxmann Publications, New Delhi.
5. Bansal B.L. and Raheja Rajiv, Ready Reckoner on Consumer Protection Act, 1986, Jain Book Agency, New Delhi
6. Singh Vijay Pratap, 2010, Right to Information Law and Practice, Jain Book Agency, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-104	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-104.1	-	3	-	1	2	2	3	3	2	2
BCOM-DS-104.2	-	3	2	2	-	1	-	3	1	2
BCOM-DS-104.3	3	-	-	2	3	2	-	2	3	1
BCOM-DS-104.4	3	-	-	2	2	-	3	2	3	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-105: INDIAN ECONOMIC AND SOCIAL ENVIRONMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-105.1. Describe economic analysis, with an emphasis on firms and their operating environment;

BCOM-DS-105.2. Evaluate how societal considerations and political, cultural and economic institutions affect business decisions;

BCOM-DS-105.3. Analyze them to think about why institutions are necessary from a business *perspective* along with the evolution of institutions in a dynamic environment and its impact on businesses.

Part – A

UNIT 1:

1.1 Economic Environment of Business, Socio-cultural and Political-legal Environment

Unit 2:

2.1 Concept and measures of development

2.2 Concept and measures of underdevelopment

2.3 Human Development

2.4 Basic features of Indian economy at the time of independence

UNIT 3:

3.1 Public sector and private sector in India; small sector in India

3.2 Sickness in Indian industry

PART – B

UNIT 4:

4.1 India's foreign trade; balance of payments

4.2 Export and import Policy

4.3 foreign capital and collaborations

UNIT 5:

5.1 Industrial Policy 1991

5.2 Economic reforms: Liberalization, globalisation and privatisation

UNIT 6:

6.1 Financial sector reforms

6.2 Economic reforms and social Justice

Recommended Books:

1. Cherunilum, Francis, 2013, Business Environment, Himalya Publications New Delhi.

2. Aggarwal, A. N. 2015, Indian Economy: Problems of Development & Planning, Taxman Publication, New Delhi.
3. Biswanath, Ghosh, Economic Environment & Business, Vikas Publishing House, New Delhi.
4. Ashwathappa K., 2009, Business Environment for Strategic Management, Himalaya Publishing House, New Delhi.
5. Sinha, U P, 2010, Economics of Social sector and environment, Concept Publishing, Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-105	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
BCOM-DS-105.1	3	2	-	1	-	1	2	3	-	2
BCOM-DS-105.2	2	-	-	-	1	-	-	3	2	-
BCOM-DS-105.3	2	-	-	1	2	-	1	2	-	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-106: BUSINESS COMMUNICATION

Periods/week Credits

L: 2 T: 0 2

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to:

BCOM-DS-106.1: Develop an in depth knowledge of how formal communication is done at the workplace;

BCOM-DS-106.2: Maximize their understanding on the impact of acquiring skills to succeed in a professional scenario;

BCOM-DS-106.3: Demonstrate their formal writing skills;

BCOM-DS-106.4: Create impressive first impressions at the workplace by writing good business reports.

BCOM-DS-106.5: Design a career path for himself using effective goal setting and time management techniques.

PART-A

Unit 1: Introduction

- 1.1 Nature and process; types of communication at the workplace (formal and informal)
- 1.2 Role of communication skills in business, Flow of communication.
- 1.3 Communication networks
- 1.4 Barriers to communication
- 1.5 How to overcome barriers and make communication effective
- 1.6 Non Verbal Communication
- 1.7 Cross Cultural Communication

Unit 2: Communication Skills

- 2.1 Listening skills; cognitive process of listening.
- 2.2 Barriers to listening
- 2.3 Reading skills
- 2.4 Basic Letter Writing
- 2.5 Seven Cs of effective communication

Unit 3: Developing Oral Communications

- 3.1 Group Discussions
- 3.2 Presentations

PART-B

Unit 4: Business Writing

- 4.1 Five Main stages of writing Business Messages
- 4.2 Importance of written Business communication
- 4.3 Writing effective openings and conclusions
- 4.4 Email Messaging

Unit 5: Careers

- 5.1 Career Building
- 5.2 Understanding today's workplaces
- 5.3 Understanding Self
- 5.4 Setting up Goals
- 5.5 Time Management

Unit 6: Report writing

- 6.1 Format of a business report
- 6.2 Types of business reports.
- 6.3 Long reports
- 6.4 Short reports
- 6.5 Summarizing annual reports

Recommended readings:

1. Koneru, Arun 2014, Professional Communication, Tata McGraw Hill, New Delhi
2. Monipally, M.M., Business Communication Strategies, Tata McGraw Hill, New Delhi
3. Das, Biswajit and Satpathy, Ipseeta Business Communication and Personality Development, Excel Books, New Delhi
4. McGrath, E.H. Basic Managerial Skills for All, Prentice Hall of India, New Delhi

Only latest available editions of the books are recommended

Instructions for paper setting: Seven questions are to be set in total out of which students will be required to attempt *five*. First question will be conceptual covering the entire syllabus and will be compulsory. Three questions will be set from each PART A and PART B (one from each unit). Students need to attempt two questions out of three from each part. Each question will be of 10 marks.

Course Articulation Matrix:

CO STATEMENT	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
BCOM-DS-106										
BCOM-DS-106.1	3	-	2	1	-	-	-	3	2	1
BCOM-DS-106.2	-	-	2	-	-	-	2	3	-	1
BCOM-DS-106.3	2	1	-	-	-	-	-	-	2	-
BCOM-DS-106.4	1	-	-	-	2	-	-	-	1	1
BCOM-DS-106.5	2						2	2		

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

HM-205: MR Life Skills-I

Periods/week Credits
L: 0 T: 0 0
Duration of Examination: Hrs

Max. Marks: 100
Internal/Continuous Assessment: 50
End Semester Exams: 50

Course Objective:

By the end of this course, a student should be able to:

HM-205.1 Define life skills to achieve a cutting edge in career prospects.

HM-205.2 Choose happy, healthy individuals contributing to society through Yoga and Meditation.

HM-205.3 Recall the importance of emotional quotient, spiritual quotient and holistic societal integration and achieve a seamless integration of the efforts.

HM-205.4 Develop stress management, time management and gender sensitization in the public discourse and social causes.

Unit 1

- 1.1 Defining the purpose of life
- 1.2 Setting ambitions and goals
- 1.3 Discovering one's true self and competencies
- 1.4 Assessing one's moral and ethical values
- 1.5 Role of an individual in modern society
- 1.6 Concept of fitness; exercise benefit, building physical strength and endurance
- 1.7 Effect of food on health
- 1.8 Developing regard for parents, teachers, elderly persons and women, respecting others' viewpoint

Unit 2

- 2.1 Gaining self-confidence and self-esteem
- 2.2 How to be assertive, the art of decision making
- 2.3 Building self-motivation, gender sensitivity
- 2.4 Communication skills.
- 2.5 Effect of exercise on different body systems
- 2.6 Healthy food habits and balanced diet
- 2.7 Adverse effects of alcohol and tobacco on human health
- 2.8 Discrete and respectful behavior
- 2.9 Sense of discipline and responsibility, commitment and loyalty.

Course Outcomes:

- a. The students will be empowered with practical wisdom for fast pace world with tools to eliminate stress and negative emotions.
- b. The students will be able to develop strong social and leadership skills.
- c. The students will have increased mental focus and maximized individual potential with over all well being.
- d. The students will learn tools to improve memory, concentration & focus.
- e. The students will be equipped with solution oriented strategies to avert conflicts.
- f. The students will be able to perform in a team.
- g. The students will be increased confidence and inner strength to handle criticism and peer pressure.
- h. The students to develop a spirit of a winner with a humane touch.
- i. The students will be able to abide Learn – Lead – Serve. Seek to kindle the spirit of volunteerism amongst them

Course Articulation Matrix

CO STATEMENT (HM-205)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
HM-205.1	-	-	1	2	2	-	2	-	2	-
HM-205.2	-	-	2	2	1	2	2	-	2	2
HM-205.3	3	2	2	2	2	-	1	-	1	-
HM-205.4	3	-	2	1	1	2	2	-	2	2

Contributions to outcomes through:

- Activity based interactive classes to make it interesting, play way method with direct and visible results.
- Home assignments
- Discussion of problems in class
- Innovative breathing techniques
- Video and audio clips
- Community services
- Meditation

Assessment of outcomes through:

- Assignments
- Through questionnaires will evaluate and gauge how the student has received entire program, his spirit of enquiry, attitude towards his peers, family, society and Nation as a whole.
- Term end examination scores

Instructions for External Evaluation: External evaluation will be conducted by a duly constituted committee of internal examiners through a viva-voce examination / practical exercises during the end-semester practical examinations.

Assessment Tools:

- Experiments in lab
- File work/Class Performance
- Viva (Question and answers in lab)
- End Term Practical Exam

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-201: COMPUTER APPLICATIONS IN BUSINESS

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 100
Internal/Continuous Assessment: 50
End Semester Exams: 50

Course Outcomes:

By the end of the course, a student should be able to:

- BCOM-DS-201.1. Analyse the technical skills in computers;
- BCOM-DS-201.2. Identify the components of computers;
- BCOM-DS-201.3. Discuss the present age of computer technology and information, as the applications of information technology can be found in all aspects of our lives;
- BCOM-DS-201.4. Apply the concept of networking and security.

PART - A

Unit 1: Introduction

- 1.1 Digital and analog computers
- 1.2 Evolution of digital computers
- 1.3 Generations of computers
- 1.4 Characteristics of computer: speed, storage and Accuracy
- 1.5 Categories of computer: Micro computers, mini computers, main frames and super computers

Unit 2: Number System

- 2.1 Decimal, binary, octal and hexadecimal
- 2.2 Conversion of number systems
- 2.3 1's and 2's Complement
- 2.4 Addition and subtraction of binary numbers

Unit 3: Hardware and Software Systems

- 3.1 Input devices
- 3.2 Output devices
- 3.3 Memory: Primary and Secondary
- 3.4 Storage Devices

PART – B

Unit 4: Computer Applications

- 6.1 Application of computers in offices, education, financial institutions, medical fields
- 6.2 Use of computers in book publication
- 6.3 Desktop publishing system

Unit 5: Networking and Security

- 5.1 Introduction to networking
- 5.2 Types of network
- 5.3 Types of malicious Software
- 5.4 Prevention from malicious Software
- 5.5 Firewalls

Unit 6: Computer Software

- 4.1 Introduction to Application Software
- 4.2 Introduction to Accounting Software
- 4.3 Tally
- 4.4 MS-Excel

Recommended Books:

1. Sinha, P. K and Sinha, Priti, Computer Fundamentals, BPB Publications.
2. Rajaraman, V., Fundamentals of Computers, Prentice Hall of India.
3. Ram, B., Computer Fundamentals, New Age Publications, New Delhi

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 10 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-201.1	3							1		
BCOM-DS-201.2		1					2		2	
BCOM-DS-201.3	3		3					1		2
BCOM-DS-201.4			2						2	

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-202: MACRO ECONOMICS

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, student shall be able to:

- BCOM-DS-202.1. Identify the major macroeconomic variables
- BCOM-DS-202.2. Analyse the macroeconomic impacts through monetary and fiscal policies
- BCOM-DS-202.3. Discuss micro foundations to various aggregative concepts
- BCOM-DS-202.4. Develop sensitivity towards macroeconomic issues

PART - A

Unit 1: Introduction

- 1.1 Introduction to macroeconomics
- 1.2 Difference between micro economics and macro economics
- 1.3 Macroeconomic schools of thought- Classical and Keynesian economy

Unit 2: National Income

- 2.1 Circular flow of national income
- 2.2 Aggregates of national income
- 2.3 Methods of calculating national income
- 2.4 National income and economic welfare

Unit 3: Closed Economy in the Short Run: The Keynesian Model

- 3.1 Keynesian model of income determination
- 3.2 Keynes Psychological Law of Consumption
- 3.3 Consumption, saving and investment functions
- 3.4 Concepts of MPC, MPS, APC and APS
- 3.5 Equilibrium and the determination of Income (AD-AS and S-I approaches)
- 3.6 Simple investment multiplier: Concept and working
- 3.7 Paradox of thrift

PART – B

Unit 4: Macro Economic Equilibrium and Policy

- 4.1 Full Employment Equilibrium
- 4.2 Under and Over Employment Equilibrium
- 4.3 Inflationary and deflationary gaps
- 4.4 Role of monetary and fiscal policies

Unit 5: Aggregate Demand and Aggregate Supply Model

- 5.1 Aggregate demand and aggregate supply in the short run and long run
- 5.2 Shifts in aggregate demand and aggregate supply curves
- 5.3 Inflation: Meaning, types and causes
- 5.4 Unemployment: Meaning and types
- 5.5 Phillips curve

Unit 6: Product Market and Money Market: IS-LM Model

- 6.1 The IS curve: derivation and interpretations for a two sector model
- 6.2 The LM curve: derivation and interpretations for a two sector model

- 6.3 Simultaneous equilibrium
- 6.4 Monetary and fiscal policy in the IS-LM framework
- 6.5 Numerical Applications (two sector model)

Recommended Books:

1. Dornbush, Fischer and Startz, Macroeconomics.India,: Mc. Graw Hill, New Delhi.
 2. Mankiw, N. G. Principles of Economics.India: Cengage Learning India Private Limited.
 3. Dwivedi, D.N. Macroeconomics Theory and Policy India: McGraw Hill Education, New Delhi.
- Only latest available edition books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-202.1	3	-	1	-	-	3	-	1	3	-
BCOM-DS-202.2	-	-	-	-	2	-	3	-	2	3
BCOM-DS-202.3	2	1	-	-	-	-	1	3	-	2
BCOM-DS-202.4	2	2	3	-	2	-	1	-	2	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-203: BUSINESS MATHEMATICS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student will be able to:

BCOM-DS-203.1. Describe the basic mathematical tools;

BCOM-DS-203.2. Acquire fair degree of proficiency in formulating and solving diverse Problems related to business and economics with the help of mathematical tools;

BCOM-DS-203.3. Acquire the practical knowledge of business calculations;

BCOM-DS-203.4. Prepared for solving techniques of algebra and calculus which will help them in advanced courses in finance.

PART - A

Unit 1: Matrices and Determinants

1.1 Algebra of matrices

1.2 Inverse of a matrix

1.3 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices

1.4 Solution of system of linear equations using Cramer's Rule

Unit 2: Mathematics for Finance

2.1 Rates of interest-nominal: Effective and their inter-relationships in different compounding situations

2.2 Interest Calculation: Simple and compound interest

2.3 Loan calculation: Different types of financial loans

Unit 3: Calculus I

3.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic

3.2 Concept and rules of differentiation

3.3 Second order derivatives

3.4 Maxima and Minima involving second order derivatives

PART - B

Unit 4: Calculus II

4.1 Partial Differentiation

4.2 Partial derivatives up to second order

4.3 Homogeneity of functions and Euler's theorem

4.4 Integration: Standard forms

4.5 Methods of integration; by substitution, by parts and by use of partial fractions

Unit 5: Linear Programming

5.1 Formulation of linear programming problems (LPP)

5.2 Graphical solution to LPPs

5.3 Cases of unique and multiple optimal solutions

5.4 Unbounded solutions and infeasibility and redundant constraints

5.5 Solution to LPPs using Simplex method; maximization cases

Unit 6: Set theory

- 6.1 Defining Sets
- 6.2 Set operations
- 6.3 Venn diagram
- 6.4 Properties of sets
- 6.5 Cartesian product

Recommended Readings:

1. Anthony, M. and N. Biggs., Mathematics for Economics and Finance, Cambridge University Press, New Delhi.
 2. Ayres, Frank Jr., Theory and Problems of Mathematics of Finance, Schaum's Outlines Series, McGraw Hill, New Delhi.
 3. Budnick, P. Applied Mathematics. McGraw Hill, New Delhi.
 4. Sharma, J.K., Business Mathematics, ANE Books, New Delhi.
- Only latest available edition books are recommended.*

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-201.1	2	3					2	2		
BCOM-DS-201.2				1					3	
BCOM-DS-201.3	2				2			1		1
BCOM-DS-201.4	1		2			1			2	

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-204: CORPORATE LAWS

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student will be able to:

- BCOM-DS-204.1. Describe the conceptual framework of Companies Act 2013;
- BCOM-DS-204.2. Implement the knowledge of the important provisions of the Act;
- BCOM-DS-204.3. Identify legal issues and provide potential solutions to legal problems related to companies within the business environment;
- BCOM-DS-204.4. Analyze the legal constraints for corporate in prevailing business environment.

PART – A

Unit 1

- 1.1 Company: Meaning, characteristics and lifting of corporate veil
- 1.2 Types of companies
- 1.3 Formation and incorporation of a company: Promotion, pre-incorporation contracts, incorporation
- 1.4 Memorandum of Association: Meaning, content, alteration, doctrine of ultra vires
- 1.5 Articles of Association : Meaning, content, alteration, effects of memorandum and articles
- 1.6 Doctrine of constructive notice and doctrine of indoor management

Unit 2

- 2.1 Prospectus: Meaning and mis-statement in prospectus
- 2.2 Types of prospectus: Abridged form of prospectus, shelf prospectus, red herring prospectus
- 2.3 Membership: Meaning, modes of acquiring, termination of membership, register of members

Unit 3

- 3.1 Company Meetings: Meaning, requisitions of valid meeting
- 3.2 General Body meeting; AGM and EGM
- 3.3 Board meeting

PART – B

Unit 4

- 4.1 Director: Legal position, DIN, disqualifications, appointment, and removal
- 4.2 BOD: Composition, duties and powers
- 4.3 Key managerial personnel: Managing director, whole time director, manager, company secretary
- 4.4 Managerial remuneration

Unit: 5

- 5.1 Winding up and dissolution: Meaning and difference
- 5.2 Modes of winding up: Compulsory winding up and voluntary winding up
- 5.3 Liquidators: Appointment, powers and duties and types
- 5.4 Contributory

Unit 6:

- 6.1 Postal Ballot and e - ballot
- 6.2 Independent director and Small Shareholders' director
- 6.3 MCA-21, Online Filing of Documents
- 6.4 National Company Law Tribunal (NCLT),

6.5 Fast Track Exit Mode

Recommended Books:

1. Kapoor, G K, Company Law and Practice, Taxmann Publication, New Delhi.
2. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
3. Nolakha, Ratan, Company Law and Practice, Vikas Publishing House, New Delhi.
4. Puliani, Mahesh and Puliani, Ravi, Companies Act, 2013, Bharat Law House, New Delhi.
5. Gogna, PPS, A Text Book of Company Law, S. Chand, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-104	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-204.1	-	3	2	1	-	-	-	3	2	2
BCOM-DS-204.2	-	3	2	2	1	1	-	3	-	2
BCOM-DS-204.3	3	2	-	-	2	-	3	2	-	1
BCOM-DS-204.4	3	2	-	-	2	-	3	2	-	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-251: SOFTWARE LAB

Periods/week Credits
L: 2 T: 0 2
Duration of Examination: 3 Hrs

Max. Marks: 100
Internal/Continuous Assessment: 50
End Semester Exams: 50

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-251.1 Handle computer and software in day to day life;

BCOM-DS-251.2 Use spreadsheets to create a chart with the statistics you plan to use in your presentation slideshow etc.;

BCOM-DS-251.3 Demonstrate proper file management techniques to manipulate files and folders in a networked Environment;

BCOM-DS-251.4 Apply formatting techniques to a document draft so that it models a previously formatted document;

BCOM-DS-251.5 Handle internet services and designing techniques.

List of experiments:

PART - A

Unit 1: Word processor

- 1.1 Create page in word processor and perform all editing tasks
- 1.2 Create resume using resume wizard
- 1.3 Mail Merge
- 1.4 Create a family tree using organization chart feature of pictures
- 1.5 Create a newsletter with a headline and two columns in portrait orientation, including at least one image.
- 1.6 Prepare a certificate in landscape orientation with a border around & background image.
- 1.7 Create a Flyer for dance competition to be held in your college soon.
- 1.8 Create a table with price of current computer components both software & hardware.

Unit 2: Spreadsheet

- 2.1 Create a worksheet and apply proper formatting techniques
- 2.2 Using charts and graphs
- 2.3 Data manipulation
- 2.4 Functions and its utilities
- 2.5 Formulae using wizard
- 2.6 Protection of documents

PART - B

Unit 3: Power Point Presentations

- 3.1 Create presentations using different layouts
- 3.2 Editing using different tools
- 3.3 Slide show and transition
- 3.4 Moving over slides
- 3.5 Time bound presentations
- 3.6 Use of audio, video and animation in slides

Unit 4: Internet and HTML

- 4.1 Internet and its uses in day to day life
- 4.2 Working of Search engines
- 4.3 Use of HTML for designing tables, forms and frames

Reference Books:

1. Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI, New Delhi.
2. Shukla K. Rajesh, Office 2010, Wiley India, New Delhi.
3. Maloni, C. Julie, HTML, CSS and Java Script, SAMS, New York USA.
4. Bayross, Ivan, HTML, JavaScript, DHTML and PHP, BPB publications, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Examiner has to set desired questions for practical aspects.

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-251)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-251.1	2	2		1			2		2	
BCOM-DS-251.2	2		1						1	
BCOM-DS-251.3			2				2	1		2
BCOM-DS-251.4	2	2	1					3		
BCOM-DS-251.5		2	2	1	2		2			2

Assessment Tools:

- Experiments in lab
- File work/Class Performance
- Viva (Question and answers in lab)
- End Term Practical Exam

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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CH-202B: ENVIRONMENTAL STUDIES

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Prerequisite: The students should have the knowledge of environment, biodiversity, atmospheric pollution and importance of environmental studies. They should have the knowledge of causes and effects of disasters and various environmental problems.

Course Outcomes

By the end of this course, a student should be able to:

CH-202B.1- Explain the significance of equitable use of natural resources and will be able to utilize the knowledge of biodiversity conservation and protection of environment.

CH-202B.2 - Test for atmospheric pollution and global issues related to environment like natural disasters and will be able to understand the different acts for pollution control.

CH-202B.3 - Develop an understanding to major health issues of women and children will gain knowledge of Mortality and Mortality rate.

CH-202B.4 - Combine the knowledge of different ecosystems and energy flow in ecosystem.

CH-202B.5 – Design a model of disaster management.

PART- A

Unit 1: Introduction to environmental studies

- 1.1 Multidisciplinary nature of environmental studies;
- 1.2 Scope and importance; Concept of sustainability and sustainable development.

Unit 2: Ecosystems

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

Unit 3: Natural Resources: Renewable and Non-renewable Resources

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

Unit 4: Biodiversity and Conservation

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

PART-B

Unit 5: Environmental Pollution

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

Unit 6: Environmental Policies & Practices

- 6.1 Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- 6.2 Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- 6.3 Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment

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

Unit 8: Chemistry for peaceful purposes

- 8.1 The duality of chemistry: Chemistry for peaceful purposes versus Chemical Weapons
- 8.2 Dual – use nature of toxic and precursor chemicals
- 8.3 Weapons of mass destructions, disarmament

Unit 9: Field work*

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

Suggested Readings:

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R.1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36--37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
10. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
11. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
12. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India. Tripathi 1992*.
13. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
14. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
15. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
16. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
17. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
18. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

The break-up for Internal marks:

Sessional tests	:	40 marks
Attendance	:	10 marks
Field work & Report writing	:	
/ Model making	:	50 marks

Instructions for paper setting End Semester Examination: Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B. Student needs to attempt two questions out of three from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (CH-202B)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
CH-202B.1	1	-	1	1	2	3	1	-	1	-
CH-202B.2	1	-	1	1	1	2	1	-	2	1
CH-202B.3	2	-	2	1	-	1	-	-	1	-
CH-202B.4	3	1	2	-	-	3	1	-	1	1
CH-202B.5	3	1	-	2	1	2	1	-	1	1

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-301: CORPORATE ACCOUNTING

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-301.1 Develop the knowledge of corporate accounting.

BCOM-DS-301.2 Analyze the techniques of preparing the financial statements.

BCOM-DS-301.3 Apply the concepts and standards in resolving practical problems in corporate environment.

BCOM-DS-301.4 Interpret the corporate accounting procedures and apply the same in the career of being an accounting professional.

PART - A

Unit 1: Accounting for Share Capital

- 1.1 Issue of shares
- 1.2 Forfeiture of shares
- 1.3 Reissue of shares
- 1.4 Rights issue, bonus shares and buy-back of shares
- 1.5 Redemption of preference shares (including practical problems)

Unit 2: Accounting for Debentures

- 2.1 Concept and difference between share and debenture
- 2.2 Issue of debentures
- 2.3 Sources and methods of redemption of debentures (including practical problems)

Unit 3: Final Accounts of Companies (as per the revised schedule VI of the Companies Act)

- 3.1 Statutory provisions regarding preparation of company's final accounts
- 3.2 Preparation of financial statement (profit and loss, balance sheet and profit and loss appropriation account)
- 3.3 Treatment of adjustments in company's final accounts (including practical problems)

PART - B

Unit 4: Valuation of Goodwill and Shares

- 4.1 Concept, need and methods of valuation of goodwill
- 4.2 Concept, need and methods of shares (including practical problems)

Unit 5: Underwriting of Shares and Debentures

- 5.1 Concept of underwriting
- 5.2 Marked applications, partial underwriting and firm underwriting
- 5.3 Sub-underwriting (including practical problems)

Unit 6: Liquidation of a Company

- 6.1 Concept and methods of liquidation
- 6.2 Liquidator's final statement of accounts (including practical problems)
- 6.3 Concept of liquidator's remuneration

Recommended Books:

1. Maheshwari, S.N. and Maheshwari, S.K., Corporate Accounting, Vikas Publishing House, New Delhi.
2. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts, S. Chand & Co., New Delhi.
3. Monga, J.R., Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
4. Jain, S.P. and Narang, K L., Corporate Accounting, Kalyani Publishers, New Delhi.

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B (Selecting one from each unit). Student will be required to attempt two questions from each part. Each question will be of 20 marks.

MAPPING OF COURSE OUTCOMES WITH PROGRAM OUTCOMES:

CO STATEMENT (BCOM-DS-301)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-301.1	3	-	-	1	-	-	1	3	-	2
BCOM-DS-301.2	2	-	-	-	-	-	-	2	2	2
BCOM-DS-301.3	2	-	1	-	-	-	2	2	-	2
BCOM-DS-301.4	2	-	-	-	-	-	2	2	2	3

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-302: PRINCIPLES OF MARKETING

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-302.1 Evaluate key marketing concepts, theories and techniques for analyzing a variety of marketing situations;

BCOM-DS-302.2 Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation;

BCOM-DS-302.3 Analyze how marketing mix decisions are made and used over time;

BCOM-DS-302.4 Illustrate the importance of recent issues and development in marketing practices.

PART - A

Unit 1

- 1.1 Marketing concept and importance: Evolution of marketing concepts
- 1.2 Marketing mix
- 1.3 Marketing environment.
- 1.4 Consumer Behavior: An Overview, Consumer buying process, factors influencing consumer buying decisions

Unit 2

- 2.1 Segmentation concept: bases
- 2.2 Positioning and targeting concept
- 2.3 Product differentiation vs. market segmentation
- 2.4 Product: Meaning and importance, product classifications, product life-cycle, new product development
- 2.5 Concept of product mix
- 2.6 Branding, packaging and labeling, after-sales services

Unit 3

- 3.1 Factors affecting price of a product
- 3.2 Pricing policies and strategies
- 3.3 Promotion concept and element
- 3.4 Promotion mix and factors affecting promotion mix decisions

PART - B

Unit 4

- 4.1 Channel of distribution concept, types of distribution channels
- 4.2 Factors affecting choice of distribution channel, physical distribution
- 4.3 Management of retailing operations: An overview
- 4.4 Retailing in India: Changing scenario

Unit 5: Rural marketing

- 5.1 Growing Importance
- 5.2 Distinguishing characteristics of rural markets
- 5.3 Understanding rural consumers and rural markets
- 5.4 Marketing mix planning for rural markets

Unit 6: Recent issues and developments in marketing

- 6.1 Social Marketing
- 6.2 Marketing ethics
- 6.3 Recent developments in marketing: Digital marketing, direct marketing, services marketing, green marketing
- 6.4 Sustainable marketing and relationship marketing

Cases:

- 1. Cadbury India: Product Life Cycle Management (Unit: 2)*
- 2. Fabindia: Reinventing with Western Wear (Unit: 2)*
- 3. Zara’s Competitive Advantage (Unit: 3)*
- 4. Online Marketing or Stalking (Unit: 6)*

Recommended Books:

- 1. Kotler, Philip, Armstrong Gray, Principles of Marketing, Pearson Education, New Delhi.
- 2. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileswar, Marketing Management: A South Asian Perspective, Pearson Education, New Delhi.
- 3. Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13th edition. McGraw Hill, New Delhi.
- 4. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.

***Cases reference: ET Cases - Times of India Group**

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-302.1	3	2	3	2	2	3	3	3	3	2
BCOM-DS-302.2	3	2	2	2	2	2	3	3	3	2
BCOM-DS-302.3	3	3	3	3	1	2	2	3	3	2
BCOM-DS-302.4	2	1	1	3	1	2	2	2	2	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-303: BUSINESS STATISTICS

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student will be able to:

BCOM-DS-303.1. Use the techniques of statistics in business management.

BCOM-DS-303.2. Apply the statistical tools in decision making.

BCOM-DS-303.3. Describe decisions making of business and public policy.

BCOM-DS-303.4. Evaluate practical aspects of statistics in order to suffice business objectives.

BCOM-DS-303.5. Develop analytical and logical thinking in various aspects of business.

PART-A

Unit 1: Statistics – Definition, Nature, Scope and Objectives

- 1.1 Collection of data: Primary and secondary data
- 1.2 Classification: geographical, chronological and quantitative classification
- 1.3 Tabulation: Parts of a table, types of tables
- 1.4 Presentation of data
- 1.5 Diagrams: One dimensional, two dimensional and pie diagrams
- 1.6 Graphs: Histogram, frequency curve, frequency polygon and ogive curves

Unit 2: Statistical Data and Descriptive Statistics

- 2.1 Measures of central tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications
- 2.2 Positional averages: Mode and median (other partition values including quartiles, deciles, and percentiles)
- 2.3 Measures of variation: absolute and relative
- 2.4 Range, quartile deviation, mean deviation, standard deviation and coefficient of variation

Unit 3: Probability and Probability Distributions

- 3.1 Theory of probability. Approaches to the calculation of probability
- 3.2 Calculation of event probabilities, addition and multiplication laws of probability (Proof not required)
- 3.3 Conditional probability and Bayes' Theorem (Proof not required)

PART-B

Unit 4: Simple Correlation and Regression Analysis

- 4.1 Correlation analysis: Meaning of correlation: simple, multiple and partial; linear and non-linear, correlation and causation, scatter diagram, Pearson's co-efficient of correlation; calculation and properties, rank correlation
- 4.2 Regression analysis; principle of least squares and regression lines, regression equations and estimation; properties of regression coefficients; relationship between correlation and regression coefficients

Unit 5: Index Numbers

- 5.1 Meaning and uses of index numbers; construction of index numbers: fixed and chain base; univariate and composite; aggregative and average of relatives
- 5.2 Tests of adequacy of index numbers; problems in the construction of index numbers
- 5.3 Construction of consumer price indices; important share price indices including BSE
- 5.4 SENSEX and NSE NIFTY

Unit 6: Time Series Analysis

- 6.1 Time Series Data: Components of time series, additive and multiplicative models
- 6.2 Trend analysis; Fitting of trend line using principle of least squares

Recommended Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*. Pearson Education.
2. Thukral J. K., *Business Statistics*. Taxmann's Publications.
3. Gupta, S.P., Gupta, M.P., *Business Statistics*. Sultan Chand and Sons.

Only latest available edition books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<i>BCOM-DS-303.1</i>	2	3			3		2	2		
<i>BCOM-DS-303.2</i>				3					3	3
<i>BCOM-DS-303.3</i>	2									
<i>BCOM-DS-303.4</i>			2		3				2	2
<i>BCOM-DS-303.5</i>			2		3				2	

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-304: FINANCIAL MARKETS AND INSTRUMENTS

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to;
BCOM-DS-303.1: Interpret the concepts of dynamic financial market;
BCOM-DS-303.2: Explain the structure, organization and working of financial markets and institutions in India;
BCOM-DS-303.3: Understand the framework of Indian financial market regulations;

BCOM-DS-303.4: Examine the functioning of Reserve bank of India.

PART - A

Unit 1: Structure of financial system

- 1.1 Structure of financial system in India
- 1.2 Financial markets and financial instruments
- 1.3 Role of SEBI
- 1.4 Regulatory framework of stock exchanges
- 1.5 Financial services

Unit 2: Credit rating

- 2.1 Credit Rating
- 2.2 Factoring
- 2.3 Forfeiting

Unit 3: Mutual funds

- 3.1 Mutual Funds
- 3.2 Organization and management of mutual funds
- 3.3 Guidelines for mutual funds

PART - B

Unit 4: Reserve bank of India

- 4.1 Reserve Bank of India
- 4.2 Commercial Bank
- 4.3 Policies of Commercial Banks
- 4.4 Recent developments in Commercial Banking

Unit 5: Development banks

- 5.1 Development Banks
- 5.2 Operational activities of development banks
- 5.3 Insurance sector
- 5.4 Insurance regulatory and development authority Acts

Unit 6: Portfolio Management Services

- 6.1 Importance of portfolio management
- 6.2 Guidelines of SEBI for Portfolio Management Schemes in India

Recommended Books:

1. Bhole & Mahakud, Financial Institutions and Market, TMH, New Delhi
2. Avadhani, V.A Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Murthy, and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and MM Cornett, Fin Markets & Institutions, TMH, New Delhi

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 10 marks.

Course Articulation Matrix:

PO \ CO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-304.1	3	-	2	-	1	2			2	1
BCOM-DS-304.2	3	-	2	-	-	1		2		1
BCOM-DS-304.3		-	2	-	1				2	1
BCOM-DS-304.4	3	-	1	-	-	1	3	2		1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-305: Basics of Entrepreneurship

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to;

- BCOM-DS-305.1. Develop awareness about entrepreneurship and successful entrepreneurship.
- BCOM-DS-305.2. Understand the systematic process to select and screen a business idea.
- BCOM-DS-305.3. Develop strengths in terms of an entrepreneurial forming team and learn the basics, such as opportunity discovery, value proposition, prototyping, competition analysis, and early customer insights.
- BCOM-DS-305.4. Demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

Part A

Unit 1: Introduction

- 1.1 Introduction to entrepreneurship
- 1.2 Myths about Entrepreneurship
- 1.3 Design Thinking: meaning, principles, process
- 1.4 Introduction to risk and resilience

Unit 2: Idea Generation and Idea Evaluation

- 2.1 D.I.S.R.U.P.T. – A model for ideation
- 2.2 Mind mapping for ideas
- 2.3 Idea Evaluation: 5Q framework, decision matrix analysis, paired comparison analysis

Unit 3: Entrepreneurial Outlook

- 3.1 Effectuation
- 3.2 Lean startup: lean startup process
- 3.3 Team formation

Part B

Unit 4: Customer Discovery

- 4.1 Segmentation and targeting, niche marketing
- 4.2 Mapping the consumption chain
- 4.3 Drawing the consumption map
- 4.4 Why customers won't buy
- 4.5 Outcome-driven innovation

Unit 5: Value Proposition Design

- 5.1 Value proposition design, value proposition and assessing fit
- 5.2 Competition Analysis, refine your value proposition
- 5.3 Blue Ocean Strategy

Unit 6: Prototyping

- 6.1 Introduction to prototyping
- 6.2 Designing and presentation of MVP

Recommended readings:

1. Barringer, Bruce R., and Ireland, Duane R., Entrepreneurship, Pearson Education, New Delhi.
2. Roy Rajeev, Entrepreneurship, Oxford Higher Education, New Delhi.
3. Mullins, John, The new business road test, Prentice Hall

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Student needs to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix

CO STATEMENT BCOM-DS-305	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-305.1	3	3	-	3	-	-	-	1	3	1
BCOM-DS-305.2	-	2	-	-	-	-	-	-	3	1
BCOM-DS-305.3	-	-	3	2	2	-	1	-	3	1
BCOM-DS-305.4	3	2	-	-	-	1	1	-	3	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-306: CONSUMER BEHAVIOUR

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to:

- BCOM-DS-306.1: Explain and develop the concept of consumer behavior in the world and in India;
- BCOM-DS-306.2: Evaluate the consumer behavior and gain insight into the behavioral patterns and underlying causes;
- BCOM-DS-306.3: Analyze the skills for researching and profiling consumers;
- BCOM-DS-306.4: Develop an understanding of the consumer behavior stages and techniques in a dynamic and Competitive

global environment.

PART - A

Unit 1:

- 2.1 Consumer behavior concept and significance
- 2.2 Bases of Consumer behavior - Lifestyle and Psychographic segmentation
- 2.3 Consumer behavior research

Unit 2:

- 2.1 Consumer motivation
- 2.2 Personality concept, brand personality; self and self image
- 2.3 Consumer perception importance and formation; sensory adaption

Unit 3:

- 3.1 Consumer learning elements; theories
- 3.2 Consumer attitude formation and change
- 3.3 Communication components and process

PART - B

Unit 4:

- 4.1 Reference group and family influences
- 4.2 Social class
- 4.3 Culture and subculture; cross cultural consumer behavior

Unit 5:

- 5.1 Consumer influence: Opinion leadership
- 5.2 Diffusion of innovation; adoption process
- 5.3 Consumer decision making levels

Unit 6:

- 6.1 Rural consumers
- 6.2 Consumer profiling
- 6.3 Consumer protection

Recommended Books:

1. Schiffman, [Leon G.](#), Kanuk, [Leslie Lazar.](#) Consumer Behaviour, Pearson Education India.
2. Assael, Henry, Consumer Behaviour, Cengage Learning, New Delhi
3. S.L Gupta & Sumitra Pal, Consumer Behaviour- An Indian perspective, Sultan Chand & Sons, New Delhi
4. Nair, Suja R; Consumer Behaviour in Indian perspective. Himalaya Publishing House, New Delhi.

Only latest available editions of the books are recommended

Instructions for paper setting: Seven questions are to be set in total out of which students will be required to attempt *five*. First question will be conceptual covering the entire syllabus and will be compulsory. Three questions will be set from each PART A and PART B (one from each unit). Students need to attempt two questions out of three from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-306)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-306.1	3		3		1				3	3
BCOM-DS-306.2		2		2				2		2
BCOM-DS-306.3			3		2					
BCOM-DS-306.4	3				2	2			3	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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RIC-I: Research Innovation Catalyst - I

Periods/week Credits

T: 1 Audit Pass (Mandatory to pass)

Course Outcomes

By the end of the course, students should be able to:

- RIC-I.1. Understand the importance of research and innovation in business.
- RIC-I.2. Create new ideas, analyse problems, diagnose them and identify their causes.
- RIC-I.3. Write an article of about 1500 to 2000 words based on literature review.

Unit 1: Importance of research innovation

- 1.1 Role of research and innovation in business
- 1.2 Understanding research
- 1.3 Impact of innovation
- 1.4 Correlation versus causation

Unit 2: Getting started

- 2.1 Choosing a topic and finding the literature
- 2.2 Literature review

Unit 3: Writing an article

- 3.1 Evaluating and analysing information
- 3.2 Writing, organising and communicating information

Recommended Books

1. Kothari, C.R., and Gaurav Garg. (2019). Research Methodology: Methods and Techniques, New Age International Publishers.
2. Zikmund, William G., et al. (2016). Business Research Methods. Cengage Learning.
3. Walliman, Nicholas. (2011). Your Research Project: Designing and Planning Your Work. Sage Publications Ltd.

Qualification for Audit Pass Course

Qualification for the course is based on writing an article of 1500 to 2000 words based on the literature review. Article is to be submitted before the beginning of second sessional exams. Article will be reviewed by a panel of faculty members and if acceptable, the student will be deemed to have qualified the course.

Course Articulation Matrix

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
1	1	2	2				3		2	
2	1	2	2						1	2
3	1	2	2	2		2	3	1	1	

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

- Degree of Correlation:**
- 1 – Low**
 - 2 – Medium**
 - 3 – High**

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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HM-404: MR LIFE SKILL - II

Periods/week Credits

L: 0 T: 0 0

Duration of Examination: Hrs

Course Objectives:

By the end of this course, a student should be able to:

HM-404.1 Define the importance of universal human values like empathy, tolerance and sense of justice

HM-404.2 Enable students to cultivate a moral framework to take informed, independent and correct decisions

HM-404.3 Establish harmonious relationship at the family, state and national level

HM-404.4 Acquire social sensitivity and secular outlook

HM-404.5 Develop Stress Management, Time Management, Gender sensitization.

Unit 1

1.1 Exercise for different body parts; good body posture

1.2 Aerobic and anaerobic exercises and their benefits

Max. Marks: 100

Internal/Continuous Assessment: 50

End Semester Exams: 50

- 1.3 Nutritional needs and balanced diet
- 1.4 Effect of different cooking practices on nutrition
- 1.5 Channelizing one's energy positively, developing positive mindset and attitude
- 1.6 Managing one's own self; leadership skills, building social relations
- 1.7 Time management

Unit 2

- 2.1 Developing emotional balance and stability; emotional intelligence
- 2.2 Managing anger and intolerance
- 2.3 Overcoming shyness and fear, understanding and controlling body language
- 2.4 Observation and listening skills;
- 2.5 Developing the spirit of mutual respect
- 2.6 Sincerity and moral integrity
- 2.7 Developing the empathy factor, developing a nature of caring and sharing
- 2.8 Understanding differently-abled people
- 2.9 Presentation skills; dress sense and personal appearance;
- 2.10 Social service orientation; working of an NGO

Course Outcomes:

- a. Re-skilling with Integral Humanism
- b. Learning how to empathize with the peers & elderly, infirm and underprivileged, Service mindedness & Commitment to contribute to a better world
- c. Planning and Discipline
- d. Techniques to manage emotions by managing the breath
- e. Decision making Ability, Nurturing intuition & Acquiring negotiating skills
- f. The students will be empowered with practical wisdom for fast pace world with tools to eliminate stress and negative emotions.
- g. The students will be able to develop leadership skills.
- h. The students will be having Practical knowledge and interactive processes to improve memory, concentration & focus.
- i. The students will be able to develop problem solving strategies and social skills.
- j. The students will be able to increase confidence and inner strength to better handle criticism and peer pressure.

Course Articulation Matrix:

CO STATEMENT (HM-404)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
HM-404.1	2	1	2	2	2	-	1	-	1	1
HM-404.2	-	-	1	-	1	-	2	-	2	1
HM-404.3	-	2	3	3	2	-	-	-	2	-
HM-404.4	-	1	3	2	1	1	1	-	2	2
HM-404.5	3	-	2	1	1	2	2	-	2	2

Contributions to outcomes through:

- Activity based interactive classes to Make it interesting, play way method with direct and visible results.
- Home assignments
- Discussion of problems in class
- Innovative breathing techniques
- Video and audio clips
- Community services
- Meditation
- Seek to kindle the spirit of volunteerism amongst the students.

Assessment of outcomes through:

- Assignments

- Through questionnaires will evaluate and gauge how the student has received entire program, his spirit of enquiry, attitude towards his peers, family, society and Nation as a whole.
- Term end examination scores

Instructions for External Evaluation: External evaluation will be conducted by a duly constituted committee of internal examiners through a viva-voce examination / practical exercises during the end-semester practical examinations.

Assessment Tools:

- Experiments in lab:
- File work/Class Performance:
- Viva (Question and answers in lab)
- End Term Practical Exam

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES (Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-401: INCOME TAX LAW AND PRACTICES

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student will be able to:

- BCOM –DS-401.1. Describe conceptual knowledge of various direct tax laws prevailing in India;
- BCOM –DS-401.2. Compute taxable income and net tax liability of an individual and HUF;
- BCOM- DS-401.3. Apply the knowledge of Income Tax Laws for income tax planning of an individual and HUF;
- BCOM -DS-401.4. Apply the knowledge of direct tax laws to different real life economic situations.

PART - A

Unit 1

- 1.1 Basic concepts: Income, gross total income, total income, agriculture income, person, assessee, assessment year and previous year
- 1.2 Residential status and scope of total income

1.3 Exempted incomes

Unit 2

2.1 Income under the head “Salary” and its computation

2.2 Income under the head “Income from House Property” and its computation

Unit 3

3.1 Income under the head “Profits and Gains of Business or Profession” and its computation

3.2 Income under the head “Capital Gains” and its computation

PART - B

Unit 4

4.1 Income under the head “Income from Other Sources” and its computation

4.2 Clubbing of income

4.3 Set off of losses, carry forward and set off of losses

Unit 5

5.1 Permissible deductions from GTI , Rebates and reliefs

5.2 Assessment of individual and HUF

Unit 6

6.1 Permanent Account Number (PAN)

6.2 Tax deducted at source

6.3 Advance payment of tax

6.4 Provisions for filing of return of income of an individual and HUF

Recommended Books:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi.
2. Singhanian, Vinod K., and Singhanian, Monica, Students Guide to Income Tax, Taxmann Publications, New Delhi.
3. Mehrotra, H.C., Income Tax Law, Sahitya Bhawan, Agra.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO Statement (BCOM DS 401)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM DS 401.1	-	3	2	1	1	2	3	3	1	2
BCOM DS 401.2	3	2	3	2	-	2	3	2	3	1
BCOM DS 401.3	3	2	3	2	-	2	3	2	3	1
BCOM DS 401.4	3	3	3	1	3	2	2	-	3	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks

- Attendance:
- Term end examination

10 Marks

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-402: COST ACCOUNTING

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-402.1. Illustrate the theory and practical aspects of cost accounting.

BCOM-DS-402.2. Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.

BCOM-DS-402.3. Demonstrate the calculation of various costs associated with material, labor and overhead.

BCOM-DS-402.4. Evaluate and project the business performance through cost accounting tools.

PART – A

Unit 1: Basic Concepts of Cost Accounting

- 1.1 Meaning and difference between cost accounting and financial accounting
- 1.2 Cost concepts and classifications, elements of cost
- 1.3 Installation of a costing system
- 1.4 Role of a cost accountant in an organization
- 1.5 Cost sheet

Unit 2: Material Cost Control

- 2.1 Material/inventory control-concept and techniques
- 2.2 Accounting and control of purchases
- 2.3 Storage and issue of materials

2.4 Methods of pricing of materials issues – FIFO, LIFO, simple average, weighted average, replacement, standard, treatment of material losses

Unit 3: Labour Cost Control

- 3.1 Accounting and control of labour cost
- 3.2 Time keeping and time booking
- 3.3 Concept and treatment of idle time, overtime, labour turnover and fringe benefits
- 3.4 Wage rate system.

PART – B

Unit 4: Overhead Cost Control

- 4.1 Classification, allocation, apportionment and absorption of overhead
- 4.2 Under and over absorption and capacity costs
- 4.3 Treatments of certain items in costing: Interest on capital, packing expenses debts, research and development expenses

Unit 5: Methods of costing

- 5.1 Unit costing
- 5.2 Job costing
- 5.3 Contract costing

Unit 6: Accounting Systems

- 6.1 Process costing (process losses, valuation of work in progress, joint and by products)
- 6.2 Service costing (only transport)
- 6.3 Accounting systems: integral and non integral systems
- 6.4 Reconciliation of cost and financial accounts

Recommended Books:

- 1. Nigam, B.M. and Jain, I.C., Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- 2. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- 3. Shukla, M. C., T. S. Grewal and M. P. Gupta, Cost Accounting: Text and Problems, S. Chand, New Delhi.
- 4. Maheshwari, S.N. and Mittal, S. N. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B (Selecting one from each unit). Student will be required to attempt two questions from each part. Each question will be of 20 marks.

MAPPING OF COURSE OUTCOMES WITH PROGRAM OUTCOMES:

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-402)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-402.1	-	-	2	-	-	-	-	2	-	-
BCOM-DS-402.2	2	-	-	-	-	-	-	2	-	-
BCOM-DS-402.3	-	-	-	-	-	2	-	2	-	3
BCOM-DS-402.4	-	-	-	-	1	2	-	-	3	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-403: BUSINESS RESEARCH METHODS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course students should be able to:

- BCOM-DS-503.1:** Explain the basic concepts of business research methods.
- BCOM-DS-503.2:** Identify and analyze the problem and collect relevant literature and data for analysis.
- BCOM-DS-503.3:** Learn ways to collect, analyze, present and interpret data.
- BCOM-DS-503.4:** Able to formulate and present effective research reports.

PART - A

Unit 1: Introduction

- 1.1 Scope of research in business
- 1.2 Purpose of research
- 1.3 Components, concepts, construct definition, proposition and hypothesis
- 1.4 Unit of analysis-individual, organization, groups and data series
- 1.5 Deductive and inductive theory
- 1.6 Types of research

Unit 2: Research Problem and Research Proposal

- 2.1 Types of variables
- 2.2 Research proposal: Types and ingredients
- 2.2 Problem identification process
- 2.3 Literature review

Unit 3: Research Design, Data Collection and Scaling

- 3.1 Classification of research designs

- 3.2 Data collection methods
- 3.3 Types of Measurement Scales

PART - B

Unit 4: Questionnaire Designing

- 4.1 Criteria for questionnaire designing
- 4.2 Questionnaire design procedure
- 4.3 Questionnaire structure

Unit 5: Sampling

- 5.1 Types of sampling
- 5.2 Sampling frame, unit
- 5.3 Sample size
- 5.4 Sampling errors

Unit 6: Report writing

- 6.1 Meaning, types and layout of research report
- 6.2 Steps in report writing
- 6.3 Citations, Bibliography and Annexure in report

Recommended Books:

1. Kothari, C.R., Research Methodology, Vishwa Prakashan
2. Chawla Deepak, Sondhi Neena , Research Methodology ,Vikas Publishing
3. Zikmund, William G., Business Research Methods, Cenage Publications
4. Copper, Donald R., Business Research Methods, Tata Mc Graw Hill

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT (BCOM-DS-503)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-403.1	3	2	-	-	1	-	-	3	-	-
BCOM-DS-403.2	-	-	-	2	-	-	-	2	-	2
BCOM-DS-403.3	-	3	-	-	-	-	-	1	3	-
BCOM-DS-404.4	2	-	-	3	2	-	2	1	-	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-404: E-COMMERCE

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-404.1: Describe integration of e-mail, integrated online chat, conferences for sharing documents, publishing news or participating in discussions;

BCOM-DS-404.2: Develop tools for creating a corporate website;

BCOM-DS-404.3: Explain corporate portal, giving access through a browser to e-mails, tasks and calendar items, reports or other information;

BCOM-DS-404.4: Analyse inflexible technology base causing high efforts to mix components of different scenarios in a true multi channel scenario, e.g. a web shop with E- Marketing features plus E-Service for FAQ, complaints, service tickets and returns management.

PART - A

Unit 1: Introduction to E-commerce

- 1.1 Defining E-commerce
- 1.2 The development of E-commerce
- 1.3 Impact of e-commerce in market and retailer
- 1.4 The social impact of E-commerce
- 1.5 E-commerce organization model based on transaction type

Unit 2: Electronic Commerce Providers

- 2.1 On-line commerce options
- 2.2 Company profiles
- 2.3 Electronic payment systems
- 2.4 Digital payment systems
- 2.5 Online commercial environment

Unit 3: E- Governance and E-strategy

- 3.1 Introduction to E-governance
- 3.2 Limitations & scope
- 3.3 E-strategy overview
- 3.4 Strategic methods for developing e-commerce
- 3.5 Four C's: (convergence, collaborative computing, content management & call center)

PART - B

Unit 4: E-Payment Mechanism

- 4.1 Payment through card system
- 4.2 E-cheque
- 4.3 E-cash
- 4.4 E-payment
- 4.5 Threats and protections

Unit 5: Risk and Security Issues in E-Commerce

- 5.1 Overview
- 5.2 Security for E-commerce
- 5.3 Security standards
- 5.4 Firewall
- 5.5 Cryptography
- 5.6 Key management
- 5.7 Password systems
- 5.8 Digital certificates
- 5.9 Digital signatures

Unit 6: E-Commerce services

- 6.1 Online goods and services
- 6.2 Retail services
- 6.3 Market place services
- 6.4 Mobile commerce
- 6.5 Customer services

Recommended Readings:

1. O'Leary, Enterprise Resource Planning Systems: Systems, Life Cycle, Electronic Commerce, and Risk: 2000, Cambridge University Press
2. Avraham S., Enterprise Resource Planning (ERP): The Dynamics of Operations Management, IBM Press
3. Loshin, Peter, Electronic Commerce, Charles River Media, U.K.
4. Wallace, T. F. and Kremzar M. H., The Implementers' Guide to Success with Enterprise Resource Planning, John Wiley & Sons, US Inc.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-404.1	2	3						2		
BCOM-DS-404.2					2		2		3	
BCOM-DS-404.3	2								2	3
BCOM-DS-404.4			2			3			2	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-405: CAPITAL MARKETS

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

- BCOM-DS-405.1:** Understand the stock market operations in terms of structure, trading and settlement procedures;
- BCOM-DS-405.2:** Understand the trading process with practical training using dummy trading software;
- BCOM-DS-405.3:** Understand the regulations and the regulatory body of stock exchanges;
- BCOM-DS-405.4:** Understand the risk management and surveillance system in stock exchanges.

PART – A

UNIT 1: Capital Markets in India

- 1.1 History of Indian capital market
- 1.2 Structure of Indian capital market
- 1.3 Nature and functions of primary and secondary market
- 1.4 Listing of securities

UNIT 2: Trading and settlement system in Stock Exchanges

- 2.1 Different trading systems; BOLT system; NEAT system
- 2.2 Overview of stock exchanges

UNIT 3: Stock Market Indices

- 3.1 Types of index
- 3.2 BSE Sensex; S&P CNX Nifty

PART – B

UNIT 4: Risk management and surveillance system in stock exchanges

- 4.1 Risk management system in BSE & NSE
- 4.2 Margins
- 4.3 Exposure limits
- 4.4 Circuit breakers
- 4.5 Surveillance system in BSE and NSE

UNIT 5: Stock market trading mechanism

- 5.1 Jobbers, brokers
- 5.2 Stock exchange dealings
- 5.3 The Securities Contracts (Regulation) Act
- 5.4 Dematerialisation

UNIT 6: Players in Stock Exchanges

- 6.1 Investors, speculators; Bulls, Bears, Stags and lame duck
- 6.2 Stock Exchange regulators; SEBI and its role
- 6.3 Depositories: growth; development; regulation; mechanism

MAPPING OF COURSE OUTCOMES WITH PROGRAM OUTCOMES:

Recommended Books:

1. Gurusamy Dr. S, Capital Markets, ,Tata Mc Graw- Hill Education.
2. Babu Ramesh G., Financial Services in India, , Concept Publishing Company
3. Mohan Dr.S, Elangovan Dr. R., Financial Services, Deep and Deep Publications
4. Gopal C Rama, Management of Financial Services, Vikas Publishing House

Only latest edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-405	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-405.1	3	-	2	-	-	3	3	3	3	2
BCOM-DS-405.2	2	-	1	-	-	1	1	3	2	1
BCOM-DS-405.3	2	-	-	-	1	1	1	3	1	3
BCOM-DS-405.4	3	-	-	-	-	2	2	3	1	3

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-406: ORGANISATIONAL BEHAVIOUR

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-406.1 Develop knowledge of the importance of Organization behavioural aspects;

BCOM-DS-406.2 Interpret the implementation and effectiveness of group cohesiveness in an organization;

BCOM-DS-406.3 Demonstrate the handling of situations relating to issues of leadership and conflict strategies;

BCOM-DS-406.4 Identify the implementation of change and innovation in an organizational culture

PART - A

Unit 1: Fundamentals of Organizational Behaviour

- 1.1 Understanding organizational behaviour
- 1.2 Effectiveness in organizations
- 1.3 Social systems and organizational culture

Unit 2: Understanding and Managing Individual Behaviour

- 2.1 Individual differences and work behaviour
- 2.2 Personality
- 2.3 Attitudes
- 2.4 Motivation
- 2.5 Evaluation, feedback and rewards
- 2.6 Managing misbehavior
- 2.7 Stress and counseling

Unit 3: Group Behaviour and Interpersonal Influence

- 3.1 Informal and formal groups
- 3.2 Teams and team building
- 3.3 Managing conflict and negotiation
- 3.4 Power and politics
- 3.5 Empowerment and participation

PART - B

UNIT 4: Organizational Processes

- 4.1 Communication
- 4.2 Decision making
- 4.3 Leadership

Unit 5: Organizational Design, Change and Innovation

- 5.1 Organizational structure and design
- 5.2 Managing change and innovation

Unit 6: Organizational Culture

- 6.1 Concept
- 6.2 Characteristics
- 6.3 Elements of culture
- 6.4 Implications of organizational culture
- 6.5 Process of organizational culture

Recommended readings:

1. Newstrom, John W., Organizational Behaviour: Human Behaviour at Work, Tata Mc Graw Hill.
2. Luthans, Fred, Organizational Behaviour, Tata Mc Graw Hill.
3. Robbins, Stephen P., Organizational Behaviour, Pearson Education.
4. Davis, Keith, Human Behaviour at Works, Tata Mc Graw Hill, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 10 marks.

Course Articulation Matrix:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-406.1	-	-	1	-	3	-	2	3	2	1
BCOM-DS-406.2	-	3	2	1	-	-	-	2	3	1
BCOM-DS-406.3	3	3	-	2	1	-	-	3	2	1
BCOM-DS-406.4	-	3	-	-	-	2	1	3	2	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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RIC-II: Research Innovation Catalyst - II

Periods/week Credits

T: 1 Audit Pass (Mandatory to pass)

Course Outcomes

By the end of the course, students should be able to:

- RIC-II.1. Identify and analyse the problem and collect data for analysis.
- RIC-II.2. Formulate questionnaire for conducting a survey.
- RIC-II.3. Write a paper of about 2500 to 3000 words based on the conducted survey.

Unit 1: Research and the research problem

- 1.5 Research process
- 1.6 Finding the research problem
- 1.7 Sample size
- 1.8 Primary versus secondary information

Unit 2: Getting started

- 2.1 Questionnaire design
- 2.2 Measurement and scaling concepts
- 2.2 Fieldwork and data preparation

Unit 3: Writing a research paper

- 3.1 Data analysis and presentation
- 3.2 Honesty and research ethics
- 3.3 Writing a research paper

Recommended Books

- 4. Kothari, C.R., and Gaurav Garg. (2019). Research Methodology: Methods and Techniques. New Age International Publishers.
- 5. Zikmund, William G., et al. (2016). Business Research Methods. Cengage Learning.
- 6. Walliman, Nicholas. (2011). Your Research Project: Designing and Planning Your Work. Sage Publications Ltd.

Qualification for Audit Pass Course

Qualification for the course is based on writing a research paper of 2500 to 3000 words based on the conducted survey. Research paper is to be submitted before the beginning of second sessional exams. Research paper will be reviewed by a panel of faculty members and if acceptable, the student will be deemed to have qualified the course.

Course Articulation Matrix

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
1	1	2	2				3		2	
2	1	2	2						1	2
3	1	2	2	2		2	3	1	1	

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:
1 – Low
2 – Medium
3 – High

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-501: MANAGEMENT ACCOUNTING

Periods/week Credits
 L: 4 T: 0 4

Max. Marks: 200
 Internal/Continuous Assessment: 100

Course Outcomes:

By the end of the course, a student should be able to:

- BCOM-DS-501.1. Demonstrate ability to measure and interpret accounting data;
- BCOM-DS-501.2. Interpret management accounting principles and concepts to solve practical problems;
- BCOM-DS-501.3. Identify the relevance and applicability of traditional management accounting techniques to the management of modern organizations in both the manufacturing and service sectors;
- BCOM-DS-501.4. Discover contemporary issues and likely future developments in management accounting

PART – A

Unit 1: Management Accounting

- 1.1 Nature and scope
- 1.2 Difference between cost accounting and management accounting
- 1.3 Cost control
- 1.4 Cost reduction
- 1.5 Cost management

Unit 2: Budgetary Control

- 2.1 Introduction of Budgeting and budgetary control
- 2.2 Budget administration
- 2.3 Functional budgets
- 2.4 Fixed and flexible budgets
- 2.5 Zero base budgets
- 2.6 Programme and performance budgets

Unit3: Standard Costing

- 3.1 Introduction and concept of standard costing
- 3.2 Standard costing applications
- 3.3 Variance analysis-material, labour
- 3.4 Disposition of variances
- 3.5 Control ratios

PART – B

Unit 4: Marginal Costing

- 4.1 Absorption versus variable costing:
- 4.2 Distinctive features and income determination
- 4.3 Cost volume profit analysis
- 4.4 Break even analysis, Key factor, margin of safety, angle of incidence
- 4.5 Algebraic and graphic methods
- 4.6 Differential analysis as aids in making decisions- fixation of selling price, exploring new market, make or buy, product mix, operate or shut down

Unit 5: Ratio Analysis and Cash flow

- 5.1 Concept- accounting ratio, significance
- 5.2 Accounting Ratios- analysis and interpretation
- 5.2 Cash flow – meaning and its importance
- 5.3 Preparation of cash flow statement as per AS-3 (revised)

Unit 6: Analysis, Interpretation and Responsibility

- 6.1 Concept-significance,
- 6.2 Different responsibility centers,
- 6.3 Divisional performance measurement-financial measures

Recommended Books:

1. Nigam, B.M. Lalland I.C. Jain., Cost Accounting. Principles and practice, Prentice Hall of India, New Delhi.
2. Mittal, D.K. and Luv Mittal, Cost Accounting. Galgotia Publishing Co., New Delhi.
3. Arora, M.N., Cost Accounting – Principles and practice. Vikas Publishing House, New Delhi.
4. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting-Text and Problems, S. Chand, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-501)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-501.1	2	-	-	-	-	-	-	2	-	3
BCOM-DS-501.2	3	-	-	-	-	-	2	-	2	3
BCOM-DS-501.3	2	-	2	-	-	-	1	-	2	-
BCOM-DS-501.4	1	-	2	-	-	-	3	-	-	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

BCOM DS 502: INDIRECT TAXATION

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Course Outcomes:

By the end of this course, a student will be able to:

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

- BCOM DS 502.1 Describe conceptual knowledge of Goods and Services Tax in India;
BCOM DS 502.2 Compute taxable income under GST and net tax liability there upon;
BCOM DS 502.3 Apply the knowledge of GST laws to different real life economic situations to the business world with regard to tax planning;
BCOM DS 502.4 Practice and provide solutions a GST tax practitioner in prevailing business environment.

PART – A

Unit 1

- 1.1 GST: concept and Justification
- 1.2 Administrative mechanism: CGST, SGST, IGST
- 1.3 Registration under GST: Persons liable for Registration under the Act, Types, Procedure
- 1.4 Composition scheme
- 1.5 Role of GSTN

Unit 2

- 2.4 Taxable event-Supply of goods and services
- 2.5 Place of supply of goods and services
- 2.6 Time of supply of goods and services

Unit 3

- 3.4 Valuation of supply of goods and services
- 3.5 Invoice rules and tax invoice
- 3.6 Credit/debit notes

PART – B

Unit: 4

- 4.1 Input tax credit and its matching
- 4.2 ITC in special cases: Input service distributor, e-commerce and job work
- 4.3 Returns under GST regime
- 4.4 Types of returns and formats
- 4.5 Filing of Returns

Unit: 5

- 5.1 Payment mechanism
- 5.2 Assessment, audit, demand, recovery, refund under GST Laws
- 5.3 Miscellaneous issues in GST: E-way bill, Anti- Profiteering Measures

Unit 6

- 6.1 Basic concepts and various types of custom duties
- 6.2 Valuation under Customs Laws
- 6.3 Special provisions regulating baggage

Recommended Books:

1. Bansal K.M. GST & Custom Law, Taxmann Publication, New Delhi.
2. Datey V.S., Indirect Tax Law and practice, Taxmann Publications, New Delhi.
3. Datey V.S., Ready Reckoner, Taxmann Publication, New Delhi.
4. Gupta Chitresh and Gupta Shilpi, An Insight into Goods and Services Tax, Young Global Publications, New Delhi.
5. Bare Act on GST Act and Draft Rules, Indirect Tax Committee, Sahitya Bhawan Publications, Agra.
6. Gupta, S.S., GST How to meet Your Obligation; Volume 1 and 2, Taxmann Publication, New Delhi.

All updates six months before the examination would be relevant.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO Statement (BCOM DS 502)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM DS 502.1	-	3	2	1	1	-	-	3	1	2
BCOM DS 502.2	3	-	-	2	-	2	-	2	-	1
BCOM DS 502.3	3	2	-	2	-	-	1	2	-	1
BCOM DS 502.4	3	-	-	1	3	-	2	-	3	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-551: SUMMER TRAINING PROJECT REPORT

Periods/week Credits
L: 0 T: 0 P: 6 3

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Viva: 100

Course outcomes:

By the end of the course, a student will be able to:

- BCOM-DS-551.1** Understand the working of the organization/company/industry;
BCOM-DS-552.2 Take up an in-depth study of an issue /problem in the area of specialization;

BCOM-DS-553.3 Inculcate innovative and creative skills in problem solving.

Each student shall undergo practical training of six to eight weeks during the summer vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the department before the 30th October every year. The Summer Training Report shall carry 200 marks. It shall be evaluated for 100 marks by an external examiner to be appointed by the institution and for the rest of the 100 marks by an internal committee to be appointed by the department.

Evaluation Criteria:

Final Project Report	30%
Presentation and Viva	30%
Progress Report	20%
Employer's Evaluation	20%

Course Articulation Matrix:

CO Statement BCOM-DS-503	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-503.1	3	-	-	1	-	2	-	2	3	1
BCOM-DS-503.2	-	-	-	1	-	-	2	1	-	-
BCOM-DS-503.3	-	3	-	-	-	2	-	2	-	1

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-504: BANKING AND INSURANCE

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to:

- BCOM-DS-504.1** Describe the basic functioning of insurance and banking sector in India;
- BCOM-DS-504.2** Identify the current positioning of insurance and banking sector in India;
- BCOM-DS-504.3** Analyze the future prospects of banking and insurance sector in India;
- BCOM-DS-504.4** Explain the regulatory framework of banking sector in India;
- BCOM-DS-504.5** Comprehend the fundamentals of risk management.

PART - A

Unit 1: Introduction to Banking

- 1.1 Fundamental role and evolution
- 1.2 Banking structure in India
- 1.3 Licensing of banks in India
- 1.4 Branch licensing
- 1.5 Banking and Economy – Cash Reserve Ratio, Statutory Liquidity Ratio, Repo and Reverse Repo, Open Market Operations
- 1.6 Functions of a Bank
- 1.7 Bank Customer Relationship

Unit 2: Bank Deposits, Nominations and Deposit Insurance

- 2.1 Kinds of deposits
- 2.2 Joint accounts
- 2.3 Nomination
- 2.4 Closure of deposit accounts
- 2.5 Deposit insurance

Unit 3: Regulatory Framework *

- 3.1 Anti-Money Laundering and Know Your Customer
- 3.2 Banking Regulation Act, 1949
- 3.3 Reserve Bank of India Act, 1935
- 3.4 Banking Ombudsman Scheme, 2006
- 3.5 Negotiable Instruments Act, 1881
- 3.6 Indian Contract Act, 1872

PART - B

Unit 4: Introduction to Insurance

- 4.1 Definition of Insurance
- 4.2 Concept of Insurance / How insurance works
- 4.3 Principles of Insurance
- 4.4 Insurance Act, 1938 *
- 4.5 Insurance Regulatory and Development Authority (IRDA)
- 4.6 Insurance Intermediaries

Unit 5: Fundamentals of Risk Management

- 5.1 Definition of Risk
- 5.2 Classification of Risks
- 5.3 Definition of Risk Management
- 5.4 Stages of Risk Management

Unit 6: Classification of Insurance

- 6.1 Concept of Life Insurance and Non-Life Insurance
- 6.2 Life Insurance and Non-Life Insurance Products
- 6.3 Re-Insurance

Recommended books:

1. Sundaram, K.P.M., and Varshney, P.N., Banking, Theory Law and Practice, Sultan Chand
2. Gupta, P.K., Insurance and Risk Management, Himalya Publishing House
3. Chaturvedi, D.D., Mittal, Anand, Business Economics-II, Brijwasi Book Distributors
4. Varshney, P.N. and Malhotra, S.L., Principles of Banking, Sultan Chand.

Only latest available editions of the books are recommended

Instructions for paper setting: Seven questions are to be set in total out of which students will be required to attempt *five*. First question will be conceptual covering the entire syllabus and will be compulsory. Three questions will be set from each PART A and PART B (one from each unit). Students need to attempt two questions out of three from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT (BCOM-DS-504)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-504.1	-	-	2	1	-	2	-	-	1	-
BCOM-DS-504.2	3	-	1	1	2	-	1	-	2	2
BCOM-DS-504.3	1	-	-	-	-	2	2	-	2	3
BCOM-DS-504.4	-	-	1	2	-	3	-	-	2	1
BCOM-DS-504.5	1	-	-	-	-	-	2	-	1	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-505: ADVANCE ADVERTISING AND SALES PROMOTION

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

- BCOM-DS-505.1 Develop an understanding of strategic and tactical level decisions involved in development of an advertisement their application.
- BCOM-DS-505.2 Comprehend the ethical issues and social aspects of advertising in business enterprises.
- BCOM-DS-505.3 Analyse the importance of research and the creativity involved in advertising.
- BCOM-DS-505.4 Developing an understanding the implications of sales promotion for business enterprises.

PART-A

Unit 1:

- 1.1 Meaning; Importance and functions of advertising
- 1.2 Role of advertising in the national economy
- 1.3 Types of advertising and advertising objectives
- 1.4 Advertising agencies

Unit 2:

- 2.1 Advertising appeals and execution

- 2.2 Advertising copy and its element
- 2.3 Media plan: Type and choice criteria; reach and frequency of advertisement;
- 2.4 Media strategy and scheduling

Unit 3:

- 1.1 USP: brand image and positioning
- 1.2 Advertising research
- 1.3 Measuring impact of advertisements; pre-testing; post testing

PART-B

Unit 4:

- 4.1 Advertising budgeting
- 4.4 Ethical and legal issues in advertising
- 4.5 Case studies

Unit 5:

- 5.1 Introduction, Meaning and Importance of Sales Promotion;
- 5.2 Strengths and Limitations of Sales Promotion;
- 5.3 Difference between Sales Promotion and Advertising

Unit 6:

- 6.1 Tools and Techniques of Consumer Sales Promotion; Trade Promotions;
- 6.2 Organizing Sales Promotion Campaigns

Recommended books:

1. Belch, Geroqe E., and Belch, Michael E., Advertising and Promotions, Tata Mcgraw Hill.
2. Wells, Willam, Moriarty, Sandra and Burnett, John, Advertising-Principles and Practice, Pearson Education.
3. Mohan, Manendra, Advertising Management–concepts and cases, Tata McGraw Hill.
4. Chunawala, S.A., Foundations of Advertising–theory & practice, Himalaya publications

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Student needs to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix

CO STATEMENT BCOM-DS-505	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-505.1	3	-	-	-	-	-	1	-	2	2
BCOM-DS-505.2	-		2	-	3	2	-	3	2	2
BCOM-DS-505.3	-	3	-	-	-	-	-	-	2	2
BCOM-DS-505.4	1	-	-	-	-	-	-	-	2	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks

- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-506: CORPORATE TAX PLANNING

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course students should be able to:

BCOM-DS-506.1 Explain the provisions of the Indian Corporate tax laws;

BCOM-DS-506.2 Compute taxable income and net tax liability of a corporate entity;

BCOM-DS-506.3 Apply the knowledge of income tax laws for income tax planning of a corporate entity;

BCOM-DS-506.4 Utilize tax planning as an important and legal tool for tax reduction;

BCOM-DS-506.5 Assess tax planning with respect to various business processes.

PART – A

Unit 1: Introduction of Tax Planning:

- 1.1 Concepts of tax planning; tax management; tax evasion; tax avoidance
- 1.2 Factors on the basis of which tax planning is done
- 1.3 Nature and scope of tax planning and management in the corporate sector

Unit 2: Assessment of Companies - I:

- 2.1 Definition of different types of companies;
- 2.2 Residential status and incidence of tax
- 2.2 Deductions available to corporate assessee

Unit 3: Assessment of Companies - II:

- 3.1 Computation of taxable income of companies
- 3.2 Minimum Alternate Tax

PART – B

Unit 4: Tax Planning with Respect to Setting up of New Business

- 4.1 Tax planning with respect to setting up a new business
- 4.2 Tax planning with respect location of business
- 4.3 Tax planning with respect nature of business
- 4.4 Tax planning with respect forms of business

Unit 5: Tax Planning with Respect to Financial Management Decisions:

- 5.1 Tax planning with respect to capital structure decisions
- 5.2 Tax planning with respect to taxability of dividend

Unit 6: Tax Planning with Respect to Specific Management Decisions:

- 6.1 Tax planning with respect to lease or buy decisions; make or buy decisions; repair/renewal or replacement decisions
- 6.2 Tax planning with respect to employee remuneration

Recommended Books:

1. Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Srinivas. E.A, Corporate Tax Planning, Tata McGraw Hill,
4. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-506)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-506.1	-	1	1	-	-	-	2	-	2	3
BCOM-DS-506.2	1	2	-	-	-	2	-	1	-	2
BCOM-DS-506.3	3	-	1	2	1	-	2	3	-	2
BCOM-DS-506.4	2	-	3	-	2	-	2	3	2	1
BCOM-DS-506.5	-	2	-	-	2	2	-	-	2	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks

- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-507: FINANCIAL ANALYSIS AND REPORTING

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-507.1 Analyze and interpret the basic framework of financial reporting;

BCOM-DS-507.2 Apply the different tools and techniques of financial analysis;

BCOM-DS-507.3 Understand the practical application in the published financial reports of the companies;

BCOM-DS-507.4 Identify the overall framework of financial decision- making.

PART – A

Unit 1: Basis of Financial Reporting

- 1.1 Purpose of financial reporting
- 1.2 Users of financial reports
- 1.3 Conceptual framework for financial statements

Unit 2: Understanding Financial Statements

- 2.1 Structure of financial statements: Introduction; balance sheet; income statement; and cash flow statement
- 2.2 Additional disclosure statements: Need for additional statements; auditor report; director report
- 2.3 Funds flow statement

Unit 3: Components of Financial Statements

- 3.1 Inventories; receivables
- 3.2 Assets
- 3.3 Leases; revenue
- 3.4 Income-Tax; retained earnings

PART - B

Unit 4: Analysis & Interpretation of Financial Statements

- 4.1 Ratio Analysis

- 4.2 Expanded analysis: Financial ratios used in annual reports; management's use of analysis
- 4.3 Graphing financial information

Unit 5: Accounting Standards in India & IFRS

- 5.1 Basic Framework
- 5.2 Accounting standards in India
- 5.3 International financial reporting standards

Unit 6: Specific Issues in Corporate Financial Reporting

- 6.1 Segment reporting
- 6.2 Interim reporting
- 6.3 Corporate Governance

Recommended Books:

1. Gupta Ambrish, Financial Accounting for Management (An Analytical Perspective), Pearson publication.
2. Lal, Jawahar, Corporate Financial Reporting, Taxmann Applied Services, New Delhi.
3. Raiyani, J. R. and Lodha, G, International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
4. Singh, N. T. and Agarwal, P., Corporate Financial Reporting in India, Raj Publishing, Jaipur.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-507.1	3	-	-	1	2	1	1	3	3	2
BCOM-DS-507.2	-	1	3	1	-	2	1	2	-	-
BCOM-DS-507.3	3	-	1	-	2	-	2	1	2	-
BCOM-DS-507.4	-	1	-	2	-	3	2	1	-	3

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-508: ENTREPRENEURSHIP DEVELOPMENT

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Objectives:

- BCOM-DS-508.1** Understand the Business Model and the importance of iterating the MVP at regular intervals to ensure that you run a successful business.
- BCOM-DS-508.2** Create a customer acquisition plan, media plan and distribution channel for a venture.
- BCOM-DS-508.3** Identify the different types of key activities and key resources typically involved in a venture.
- BCOM-DS-508.4** Determine the sources and uses of funds and strategies for firm growth.

Part A

Unit 1: Business Model and Iterating the Minimum Viable Product (MVP)

- 1.1 Business Model Canvas
- 1.2 Designing MVP Iteration and building MVP
- 1.3 Intellectual property rights: patents, trademarks, copyrights, trade secrets, design, geographical indication

Unit 2: Customer development

- 2.1 Customer Acquisition
- 2.2 Customer Relationship
- 2.3 Media Channels and Media Planning
- 2.4 Sales and distribution channel strategy

Unit 3: Starting Operations

- 3.1 Introduction to key activities and key resources
- 3.2 Introduction and Identification of key partners
- 3.3 Business Structure and legal entities
- 3.4 Compliance checklist and operations plan

Part B

Unit 4: Entrepreneurial Finance

- 4.1 Costs, revenues and pricing
- 4.2 Basic Financial Plan
- 4.3 Bootstrapping, sources of funds and uses of funds

Unit 5: Writing a business plan

- 5.1 Introduction to business plan
- 5.2 Outline of the business plan
- 5.3 Presenting business plan to investors

Unit 6: Strategies for firm growth

- 6.1 Strategies for firm growth
- 6.2 Internal growth strategies
- 6.3 External growth strategies

Recommended Books:

1. Barringer, Brace R., and R. Duane Ireland; Entrepreneurship; Prentice Hall; New Jersey (USA).
2. Roy Rajeev; Entrepreneurship; Oxford Higher Education; New Delhi
3. Hisrich, Robert D., Michael Peters and Dean Shepherd; Entrepreneurship; Tata McGraw Hill; New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Student needs to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-508	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-508.1	3	-	-	-	-	-	-	1	3	1
BCOM-DS-508.2	-	2	2	2	-	1	1	-	3	1
BCOM-DS-508.3	-	-	-	-	1	-	-	2	-	1
BCOM-DS-508.4	2	2	-	-	-	-	-	-	-	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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RIC-III: Research Innovation Catalyst - III

Periods/week Credits

T: 1 Audit Pass (Mandatory to pass)

Course Outcomes

By the end of the course, students should be able to:

RIC-III.1. Identify the problem and search for the right questions.

RIC-III.2. Begin the search process.

RIC-III.3. Write a research paper of about 3000 to 3500 words.

Unit 1: Business research process

1.1 A review of the business research process

1.2 Qualitative research tools

1.3 Quantitative research tools

Unit 2: Writing a research paper for publication

2.1 Communicating research results

2.2 Report generation

2.3 Writing a research paper for publication

Recommended Books

1. Kothari, C.R., and Gaurav Garg. (2019). Research Methodology: Methods and Techniques. New Age International Publishers.
2. Zikmund, William G., et al. (2016). Business Research Methods. Cengage Learning.
3. Walliman, Nicholas. (2011). Your Research Project: Designing and Planning Your Work. Sage Publications Ltd.

Qualification for Audit Pass Course

Qualification for the course is based on writing a research paper of 3000 to 3500 words based on the conducted survey. The research paper will be published by the student and the mentor as co-author. On publication of the research paper in a reputed journal, the student will be deemed to have qualified the course.

Course Articulation Matrix:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
1	1	2	2				3		2	
2	1	2	2						1	2
3	1	2	2	2		2	3	1	1	

Notes: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

Degree of Correlation:

- 1 – Low**
- 2 – Medium**
- 3 – High**

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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HM-604: MR LIFE SKILLS - III

Periods/week Credits
L: 0 T: 0 0

Max. Marks: 100
Internal/Continuous Assessment: 50
End Semester Exams: 50

Course Objectives:

By the end of this course, a student should be able to:

- HM-604.1 Improve leadership qualities for personal and society transformation with self-confidence and passion for self-improvement.
- HM-604.2 Develop self-confidence and passion for self-improvement.
- HM-604.3 Extend emphasis on dynamism, initiative with a human approach.
- HM-604.4 Improve self-esteem and communication skills.
- HM-604.5 Instill confidence and coping skills for stress and strains of modern life.

Unit 1

- 1.1 Cross-cultural sensitization
- 1.2 Developing objectivity and fairness, Overcoming fears and biases
- 1.3 Persuading and influencing others, conversational skills.
- 1.4 Managing conflicts and differences of opinion
- 1.5 Vocal skills and elocution; the art of public speaking, manners and etiquettes;
- 1.6 Communicating on social media

Unit 2

- 2.1 Causes and symptoms of common diseases; exercising for disease control;
- 2.2 Exercise-based rehabilitation after diseases/injuries.
- 2.3 Therapeutic nutrition, nutrition for vulnerable and special groups,
- 2.4 Developing organizational ability and execution skills
- 2.5 Developing aptitude for community service; championing social causes
- 2.6 Understanding and managing stress, maintaining work-life balance

Course Outcomes:

- a. A blend of ancient wisdom, yoga, pranayam, meditation fused with contemporary intellectual exchanges will accelerate personal all round excellence.
- b. Techniques shall help students become more effective in their professional domain and high energy levels will help them aspire to be thought leaders and orbit changers.
- c. Living with confidence and sense of purpose free from stress, fear and anxiety.
- d. The processes will benefit students to perceive things as they are and help intuitively make the right decisions.

Contributions to outcomes through:

- Activity based interactive classes to make it interesting, play way method with direct and visible results.
- Home assignments
- Discussion of problems in class
- Innovative breathing techniques
- Video and audio clips
- Community services
- Meditation

Assessment of outcomes through:

- Assignments
- Through questionnaires will evaluate and gauge how the student has received entire program, his spirit of enquiry, attitude towards his peers, family, society and Nation as a whole.
- Term end examination scores

Instructions for External Evaluation: External evaluation will be conducted by a duly constituted committee of internal examiners through a viva-voce examination / practical exercises during the end-semester practical examinations.

Course Articulation Matrix:

CO STATEMENT (HM-604)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
HM-604.1	-	3	3	-	2	-	3	-	2	-
HM-604.2	-	2	2	-	2	-	2	-	1	1
HM-604.3	-	2	-	2	1	-	-	-	1	-
HM-604.4	-	2	-	2	1	-	1	-	1	-
HM-604.5	-	1	2	-	-	-	2	-	2	-

Assessment Tools:

- Experiments in lab:
- File work/Class Performance:
- Viva (Question and answers in lab)
- End Term Practical Exam

BCOM-DS-601: FINANCIAL MANAGEMENT

Periods/week Credits
L: 4 T: 0 4
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student will be able to:

- BCOM-DS-601.1 Describe the conceptual frame work of financial management;
- BCOM-DS-601.2 Analyze basic fundamentals and tools and techniques of Corporate Financial Management;
- BCOM-DS-601.3 Apply the application of financial management for decision making;
- BCOM-DS-601.4 Describe and Implement overall framework of financial decision- making.

PART - A

Unit 1: Introduction of Financial Management

- 1.1 Nature; scope; objectives and functions of financial management
- 1.2 Role of finance manager
- 1.3 Concept of cash flow and time value of money

Unit 2: Capital Budgeting

- 2.1 Meaning; process and kinds of capital budgeting decisions
- 2.2 Techniques of evaluating capital budgeting decisions
- 2.3 Capital rationing; risk analysis in capital budgeting

Unit 3: Sources of funds

- 3.1 Introduction
- 3.2 External sources of finance: Importance; advantages and limitations
- 3.3 Internal Sources of Finance: Importance; advantages and limitations

PART – B

Unit 4: Capital Structure

- 4.1 Capital structure theories
- 4.2 Cost of capital
- 4.3 Leverage: Meaning; types; EBIT-EPS analysis

Unit 5: Working Capital Management

- 5.1 Meaning; objectives of working capital management
- 5.2 Management of cash
- 5.3 Management of receivables
- 5.4 Management of inventory

Unit 6: Dividend Decisions

- 6.1 Meaning; types of dividends
- 6.2 Determinants of dividend policy
- 6.3 Dividend theories

Recommended Books:

- 5. Pandey I.M., Financial Management, Vikas Publishing.
- 6. Chandra, Prasanna, Financial Management, Tata McGraw Hill.
- 7. Khan M.Y. & P.K. Jain, Financial Management, Tata McGraw Hill.
- 8. Rustagi R.P. Financial Management, Galgotia Publishing Company.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-601)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-601.1	3	-	-	-	-	-	-	-	2	-
BCOM-DS-601.2	2	-	-	-	-	-	-	-	-	3
BCOM-DS-601.3	-	-	-	2	-	-	2	3	2	2
BCOM-DS-601.4	-	-	-	-	-	-	3	2	2	2

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-602: INTERNATIONAL TRADE AND FINANCE

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-603.1 Analyse the processes involved in international trade;

BCOM-DS-603.2 Interpret the economic and financial framework of international trade;

BCOM-DS-603.3 Demonstrate the structure and policy framework of India's foreign trade and financial export support;

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

BCOM-DS-603.4 Explain the international financial system.

PART – A

Unit 1: Introduction to International Trade and Finance

- 1.1 Definition, scope and complexities of International Trade and Finance
- 1.2 Structure of India's foreign trade; India's trade in service
- 1.3 Terms of trade, Regional Economic Groups
- 1.4 Theories of trade – Theory of Comparative Cost, Absolute Theory

Unit 2: International Financial Framework

- 2.1 Balance of Payment and Balance of Trade
- 2.2 World Bank, IMF, Export-Import Bank of India
- 2.3 Role of credit rating agencies, ECGC

Unit 3: Export Promotion Measures and Institutional Arrangements

- 3.1 Export promotion measures and schemes; export and trading houses
- 3.2 Export processing/special economic zones (EPZs/SEZs/EOU);
- 3.3 Export promotion councils
- 3.4 Logistics, CONCOR

PART-B

Unit 4: Foreign Exchange facilities and Regulations

- 4.1 Foreign Exchange market and its determinants
- 4.2 Regulatory framework – FEMA and its objectives and provisions
- 4.3 Factoring and forfeiting
- 4.4 Trade regulations and WTO

Unit 5: International Commercial Payments and Financing

- 5.1 Modes of payments in International Trade
- 5.2 International Commercial Terms (INCOTERMS)
- 5.3 Arranging finance for pre-shipment and post-shipment export

Unit 6: International Banking System

- 6.1 Role of International Banks
- 6.2 Correspondent Bank, NOSTRO/VOSTRO Accounts
- 6.3 Role of Commercial Banks in financing

Recommended Books:

1. Apte, P.G. Global Business Finance, T.M.H, New Delhi.
2. Paul Cowdell and Derek Hyde, International Trade Finance, Institute of Financial Services
3. Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi.
4. Henning, C.N., W.Piggot and W.H.Scott. International Financial Management, McGraw Hill (Intl. Edition).
5. Shappro, AlanC. Multinational, Financial Management, Prentice Hall of India, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix :

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
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BCOM-DS-602.1	3	-	-	-	1	-	2	3	2	-
BCOM-DS-602.2	-	3	3	-	-	2	1	-	3	1
BCOM-DS-602.3	3	-	2	-	1	-	-	1	-	3
BCOM-DS-602.4	-	2	-	1	-	3	-	2	3	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-603: HUMAN RESROUCE MANAGEMENT

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Course outcomes:

By the end of the course, a student will be able to:

BCOM-DS-403.1 Develop knowledge about the HR Management and system at various levels in business enterprise;

BCOM-DS-402.2 Analyze the issues and practices required to select and develop manpower resources;

BCOM-DS-403.3 Develop relevant skills necessary for application in HR related issues;

BCOM-DS-403.4 Evaluate the developing role of human resources in the global arena;

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

PART - A

Unit 1: Introduction to Human resource management

1.1 Relevance and spectrum

1.2 HRD: concept and evolution, organisation of HR department

1.3 Role, status and competencies of HR manager, HR policies, an overview of government policy since 1991 affecting human resources

Unit 2: Acquisition of human resource

- 2.1 Human resource planning- quantitative and qualitative dimensions
- 2.2 Job analysis – job description and job specification
- 2.3 Recruitment-concept and sources
- 2.4 Selection - concept and process; test and interview; placement induction

Unit 3: Training and development

- 3.1 Concept and importance; identifying training and development needs; designing training programme
- 3.2 Role specific and competency bases training
- 3.3 Evaluating training effectiveness; training process outsourcing
- 3.4 Management development systems; career development

PART - B

Unit 4: Performance appraisal system and Compensation

- 4.1 Nature and objectives; techniques of performance appraisal
- 4.2 Potential appraisal and employee counseling
- 4.3 Job changes- transfers and promotions
- 4.4 Concept, policies and administration; job evaluation
- 4.5 Methods of wage payments and incentive plans; fringe benefits; performance linked compensation

Unit 5: Social Security and Welfare

- 5.1 Employee health and safety
- 5.2 Employee welfare; social security
- 5.3 Grievance handling and redressal

Unit 6: Emerging horizons in Human resource management

- 6.2 Human resource information system; downsizing;
- 6.2 VRS; empowerment
- 6.3 Workforce diversity

Recommended Books:

1. Decenzo, D.A. and S.P. Robbins, “ Personnel/ Human Resource Management”, Prentice Hall of India, New Delhi.
2. Dessler. Human resource Management. Prentice Hall of India, New Delhi.
3. Chhadha, T.N. human resource Management. Dhanpat Rai & Co., Delhi.
4. Diwedi, R.S. Personnel management. Oxford & I.B.H., New Delhi.
5. Singh, B.P. Personnel Management & Industrial Relations. Dhanpat Rai & Co., Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-403.1	-	1	2	-	-	3	-	3	2	1
BCOM-DS-403.2	2	3	-	-	1	-	-	3	2	1
BCOM-DS-403.3	1	-	-	2	-	-	3	2	3	1
BCOM-DS-403.4	-	-	-	-	3	2	1	1	2	3

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-604: CONSUMER AFFAIRS AND CUSTOMER CARE

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to:

BCOM-DS-604.1 Explain the rights of a consumer and provide understanding of social and legal framework of protecting consumer rights.

BCOM-DS-604.2 Examine the grievance redress mechanism under the Consumer Protection Act 1986

BCOM-DS-604.3 Illustrate the evolution of consumer protection movement in India by focusing upon the recent development.

BCOM-DS-604.4 Understand the importance of various industry regulators for developing consumer complaint redress mechanism

PART - A

Unit 1: Conceptual Framework

- 1.1 Concept of Consumers, Nature of markets, Concept of Price in Retail and Wholesale
- 1.2 Maximum Retail Price (MRP) and Local Taxes, Fair Price
- 1.3 Misleading advertisements and deceptive packaging.
- 1.4 Form of Complaint to a business
- 1.5 Corporate Redress Systems

Unit 2: The Consumers Protection Act, 1986

- 2.1 Objectives and Basic Concepts of Consumer Protection Act 1986
- 2.2 Organizational set-up under the Consumer Protection Act Advisory Bodies
- 2.3 Adjudicatory Bodies

Unit 3: Grievance Redress Mechanism under the CPA, 1986

- 3.1 Recent developments in Consumer Protection in India, Citizens Charter, Product testing
- 3.2 Grounds of filing a complaint, Limitation period, Procedure for filing and hearing of a complaint, Temporary Injunction
- 3.3 Reliefs, Appeal, Enforcement of order,
- 3.4 Offences and penalties.

Part B

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

- 4.1 RBI and Banking Ombudsman
- 4.2 TRAI and its framework
- 4.3 IRDA
- 4.4 Food Safety and Standards Authority of India (an overview)
- 4.5 Electricity Regulatory Commission

Unit 5: Competition Law

- 5.1 Competition Act 2002: Objective, Purpose and Salient Features.
- 5.2 Agreements having Adverse Impact on Competition, Abuse of Dominant Position
- 5.3 Regulation of Combination; Criteria for Determining Appreciable Adverse Effect on Competition and Dominant Position
- 5.4 Relevant Geographic Market Factors; Relevant Product Market Factors

Unit 6: Leading Cases decided under Consumer Protection Act related to:

- 6.1 Banking and Financial Service
- 6.2 Housing & Real Estate
- 6.3 Telecom Services.

Suggested Readings:

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

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

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

Course Articulation Matrix:

CO STATEMENT (BCOM-DS-604)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-604.1	2	3	-	-	1	3	-	3	-	1
BCOM-DS-604.2	3	2	-	-	2	-	2	2	2	-
BCOM-DS-604.3	-	2	2	3	-	-	-	3	-	2
BCOM-DS-604.4	2	-	2	2	-	-	-	2	2	1

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-605: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Course Outcomes:

By the end of the course students should be able to:

BCOM-DS-605.1 Identify the importance of ethics and social responsibility;

BCOM-DS-605.2 Analyze emerging trends in corporate governance norms and framework;

BCOM-DS-605.3 Assess the best practices of corporate social responsibility in the Indian and global Context;

BCOM-DS-605.4 Interpret the organization and role of task committees appointed for enforcing corporate governance and social responsibility;

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

PART – A

Unit 1: Corporate Governance

- 1.1 Evolution of corporate governance developments in India
- 1.2 Regulatory framework of corporate governance in India
- 1.3 Green governance; E-governance
- 1.4 Corporate governance in PSUs and banks

Unit 2: Business Ethics

- 2.1 The concept of ethics
- 2.2 Business values and business ethics
- 2.3 Ethical governance and social responsibility
- 2.4 Concept of corporate ethics
- 2.5 Ethics program; code of ethics

Unit 3: Corporate Management

- 3.1 Management vs. Governance
- 3.2 Internal constituents of the corporate governance
- 3.3 Chairman - qualities, power and responsibilities
- 3.4 Chief executive officer (CEO) - role and responsibilities
- 3.5 Role of CFO, manager, company secretary and auditor

PART B

Unit 4: Role and Functions of Board Committees

- 4.1 Standing committees
- 4.2 Ad-hoc committees
- 4.3 Task force committees
- 4.4 Advisory committees
- 4.5 Powers, functions and duties and limitations of board committees

Unit 5: Corporate Social Responsibility

- 5.1 Meaning; corporate philanthropy; CSR-an overlapping
- 5.2 CSR and business ethics
- 5.3 CSR and corporate governance
- 5.4 CSR models; drivers of CSR
- 5.5 Major codes on CSR

Unit 6: Case studies on Corporate Social Responsibility

6.1 Indian companies CSR initiatives

6.2 Global CSR practices

6.3 CSR initiatives in the field of education, social development, healthcare and promotion of art and culture through case studies of Indian companies

Recommended readings:

1. Balasubramanian, N., Corporate Governance and Stewardship, Tata McGraw Hill, New Delhi.
2. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
3. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books, New Delhi.

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT (Write Course Code)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-605.1	2	1	-	2	3	-	-	-	2	-
BCOM-DS-605.2	1	-	2	-	-	2	2	-	1	2
BCOM-DS-605.3	3	2	-	-	-	2	-	-	2	2
BCOM-DS-605.4	-	2	-	-	1	2	1	-	2	-

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-606: FUNDAMENTALS OF INVESTMENT

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of this course, a student should be able to;
BCOM-DS-606.1: Differentiate the available investment alternatives;
BCOM-DS-606.2: Analyze the equity products fundamentally as well as technically;
BCOM-DS-606.3: Understand the relationship of risk and return role of investor protection;
BCOM-DS-606.4: Elaborate the functioning of regulatory bodies.

PART - A

Unit 1: The Investment Environment

- 1.1 The Investment Decision Process
- 1.2 Types of Investment
- 1.3 The Indian Securities Market

Unit2: Fixed Income Securities

- 2.1 Bond Fundamentals
- 2.2 Estimating Bond Yields
- 2.3 Type of Bond Risks

Unit3: Approaches to Equity Analysis

- 3.1 Concept of Fundamental Analysis
- 3.2 Concept of Technical Analysis

PART - B

Unit4: Portfolio Analysis

- 4.1 Portfolio and diversification
- 4.2 Portfolio risk and return

Unit 5: Investor Protection

- 5.1 Role of SEBI and stock exchanges in investor protection
- 5.2 Investor grievances and their redressal system
- 5.3 Investor awareness and activism
- 5.4 Investor Protection Fund

Unit6: Regulatory Framework

- 6.1 Brief Introduction of:
 - a) SEBI Act, 1992
 - b) Mutual Funds Regulations, 1996
 - c) RBI Act, 1934
 - d) IRDA Act, 1999
 - e) PFRDA 2013
 - f) RERA
 - g) Ministry of Finance
- 6.2 Need of Super Regulator

Recommended Books:

- 1. Jones, C.P., "Investments Analysis and Management", Wiley.
- 2. Chandra, Prasanna, "Investment Analysis and Portfolio Management", Tata McGraw Hill.

3. Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and Bagri, B.R., Futures and Options, Tata McGraw Hill Publishing.
5. Mayo, An Introduction to Investment, Cengage Learning

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-606	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-606.1	3	1	2	-	1		2	-	2	1
BCOM-DS-606.2	3	1	2	-	-	-	3	-	2	1
BCOM-DS-606.3	3	1	2	-	-	-	1	-	2	1
BCOM-DS-606.4	3	1	1	-	-	-	-	-	1	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-607: AUDITING AND CORPORATE GOVERNANCE

Periods/week Credits
L: 3 T: 0 3
Duration of Examination: 3 Hrs

Max. Marks: 200
Internal/Continuous Assessment: 100
End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-607.1 Apply and demonstrate the principles and procedures of auditing.

BCOM-DS-607.2 Evaluate the techniques in accordance with current requirements and professional standards.

BCOM-DS-607.3 Analyse the various audit services and related practices.

PART – A**Unit 1: Introduction of Auditing**

- 1.1 Basic concept of auditing
- 1.2 Distinction between investigation and auditing
- 1.3 Classification of audit
- 1.4 Commercial and government audit
- 1.5 Advantages and limitation of auditing

Unit 2: Detection and Prevention of Fraud

- 2.1 Types and location of error
- 2.2 Detection and prevention of fraud
- 2.3 Auditors position

Unit 3: Audit Evidence

- 3.1 Evidence for assertions
- 3.2 Formation of opinion
- 3.3 Types of evidence
- 3.4 Techniques of collecting audit evidence

PART – B**Unit 4: Company Auditor**

- 4.1 Qualification and appointment
- 4.2 Provision regarding removal of auditor
- 4.3 Power, duties and responsibilities

Unit 5: Special Area of Audit

- 5.1 Cost audit
- 5.2 Tax audit
- 5.3 Management audit

Unit 6: Collection of Report

- 6.1 Basic elements of audit report
- 6.2 Kinds of audit report
- 6.3 Specimen of clean report
- 6.4 Specimen of qualified report

Recommended Books:

- 1. Kumar, Ravinder and Sharma, Virender, Auditing – Principles and Practice, PHI Learning, New Delhi
- 2. Jha, Aruna, Auditing, Taxmann's Publications, New Delhi.
- 3. Gupta, Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi
- 4. Tondon, B.N., Principles of Auditing, S Chand, New Delhi

Only Latest available edition of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B (Selecting one from each unit). Student will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT BCOM-DS-602	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-602.1	3	-	-	-	1	-	2	3	2	1
BCOM-DS-602.2	1	1	3	-	-	2	1	2	3	1
BCOM-DS-602.3	3	-	2	1	1	-	-	1	2	3

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-608: INTERNATIONAL BUSINESS ENVIRONMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams: 100

Course Outcomes:

By the end of the course, a student should be able to:

BCOM-DS-608.1 Describe significance and dynamics of international business;

BCOM-DS-608.2 Analyze India's involvement with international business;

BCOM-DS-608.3 Identify the challenges faced by international business;

BCOM-DS-608.4 Evaluate the complexities of international business.

PART - A

Unit 1: Introduction to International Business and International Business Environment

- 1.1 Nature and scope of international business
- 1.2 Globalisation and its growing impact on the world economy
- 1.3 Internationalisation stages
- 1.4 Modes of entry into international business
- 1.5 Global trading environment: Recent trends in world trade in goods and services

Unit 2: International Trade Approaches and Theories

- 2.1 Approaches to international trade
- 2.2 Theories of international trade

Unit 3: Regional Economic Integration

- 3.1 Forms of regional integration
- 3.2 NAFTA, ASEAN, APEC, SAARC

PART - B**Unit 4: International Financial Environment**

- 4.1 International financial system and institutions
- 4.2 Foreign exchange markets
- 4.3 Foreign investments: Types and flows

Unit 5: Exchange Rate Determination

- 5.1 Factors affecting exchange rate
- 5.2 Government intervention and government influence on exchange rates
- 5.3 Theories of exchange rate: Purchasing Power Parity, Interest Rate Parity and Fisher's effect

Unit 6: Foreign Trade Promotion Measures in India

- 6.1 Special Economic Zones and 100% , export oriented units
- 6.2 Measures for promoting foreign investments into and from India

Recommended Books:

1. Maheshwari, Rajendra P., International Business, International Book House
2. Cherunilam, Francis, International Business, PHI Learning
3. Sinha, Pradip Kumar, and Sinha, Sanchari, International Business Management, Excel Books

Only latest available editions of the books are recommended.

Instructions for paper setting: Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

Course Articulation Matrix:

CO STATEMENT	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-608										
BCOM-DS-608.1	3	1	1	-	-	1	2	-	1	1
BCOM-DS-608.2			1	-	-	1	1	2		-
BCOM-DS-608.3	2		1	-	-	-	-	1	2	-
BCOM-DS-608.4	3	1	3	-	-	1	-	-	1	1

Assessment Tools:

- Assignments/Tutorials (Presentations/ Role Plays/ Case Analysis/ Quiz etc.): 10 Marks
- Sessional tests: 60 Marks
- Class Participation: 20 Marks
- Attendance: 10 Marks
- Term end examination

Annexure - I

Courses focusing on Global, National and Regional Development

Title of Course	Course Code	REGIONAL	NATIONAL	GLOBAL
Business Organization & Management	BCOM-DS-101		√	
Financial Accounting	BCOM-DS-102		√	
Micro Economics	BCOM-DS-103		√	
Business Laws	BCOM-DS-104		√	√
Indian Economic and Social Environment	BCOM-DS-105		√	
Business Communication	BCOM-DS-106			√
Environmental Studies	CH-202B	√		
Macro Economics	BCOM-DS-202			√
Business Mathematics	BCOM-DS-203		√	
Corporate Laws	BCOM-DS-204		√	
Corporate Accounting	BCOM-DS-301		√	√
Principles of Marketing	BCOM-DS-302	√		
Business Statistics	BCOM-DS-303		√	
Financial Markets, Instruments	BCOM-DS-304			√
Basics of Entrepreneurship	BCOM-DS-305		√	
Consumer Behaviour	BCOM-DS-306	√		
Research Innovation Catalyst - I	RIC - I	√		
Cost Accounting	BCOM-DS-307	√	√	
Audit and Insurance	BCOM-DS-308	√	√	
Performance Management	BCOM-DS-309	√	√	√
Income Tax Law and Practices	BCOM-DS-401		√	
Business Research Method	BCOM-DS-403		√	√
E Commerce	BCOM-DS-404A			√
Capital Markets	BCOM-DS-405			
Research Innovation Catalyst - II	RIC - II		√	
Capital Markets	BCOM-DS-405			√
Organisational Behaviour	BCOM-DS-406			√
Management Accounting	BCOM-DS-407		√	
Strategic Business Reporting	BCOM-DS-408			
Financial Reporting	BCOM-DS-409		√	√

Indirect Taxation	BCOM-DS-502		✓	
Financial Management	BCOM-DS-503		✓	
Banking and Insurance	BCOM-DS-504			
Summer Internship Report	BCOM-DS-551		✓	
Corporate Tax Planning	BCOM-DS-506		✓	
Research Innovation Catalyst - III	RIC - III		✓	
Financial Analysis and Reporting	BCOM-DS-507			✓
Entrepreneurship Development	BCOM-DS-508	✓		
Strategic Business Leader	BCOM-DS-509			
International Trade and Finance	BCOM-DS-602			✓
Human Resource Management	BCOM-DS-603		✓	
Consumer Affairs and Customers Care	BCOM-DS-604			✓
Corporate Governance and Social Responsibility	BCOM-DS-605	✓		
Fundamentals of Investments	BCOM-DS-606		✓	
Auditing and Corporate Governance	BCOM-DS-607		✓	
International Business Environment	BCOM-DS-608			✓
Advance Taxation UK	BCOM-Ds-609			✓
Advanced Financial Management	BCOM-DS-610		✓	✓
Advanced Audit	BCOM-DS-611		✓	✓

Annexure - II**Courses focusing on Professional ethics, Environment and sustainability, Gender Equality and Human values**

NAME OF THE COURSE	COURSE CODE	Environment and Sustainability	Gender	Human Values	Professional Ethics
Indian Economic and Social Environment	BCOM-DS-105	√			
Environmental Studies	CH-202B	√			
Corporate Governance and Social Responsibility	BCOM-DS-605			√	√

Annexure - III

Title of Course	Entrepreneurship	Employability	Skill Development
Business Organization & Management		✓	
Financial Accounting		✓	
Micro Economics		✓	
Business Laws	✓		✓
Indian Economic and Social Environment		✓	
Macro Economics		✓	
Business Mathematics		✓	
Corporate Laws	✓	✓	
Corporate Accounting	✓	✓	✓
Business Statistics		✓	
Financial Markets, Instruments		✓	
Basics of Entrepreneurship			✓
Cost Accounting		✓	
Audit and Insurance	✓	✓	✓
Performance Management		✓	
Income Tax Law and Practices	✓	✓	
Business Research Method			
E Commerce		✓	
Capital Markets		✓	
Capital Markets		✓	
Management Accounting		✓	
Strategic Business Reporting		✓	✓
Financial Reporting		✓	
Indirect Taxation		✓	
Financial Management		✓	
Banking and Insurance		✓	
Corporate Tax Planning	✓	✓	
Financial Analysis and Reporting		✓	
Entrepreneurship Development		✓	✓
Strategic Business Leader		✓	✓
International Trade and Finance		✓	
Consumer Affairs and Customers Care		✓	

Corporate Governance and Social Responsibility	✓	✓	
Auditing and Corporate Governance		✓	✓
International Business Environment		✓	
Advance Taxation UK	✓	✓	✓
Advanced Financial Management	✓	✓	
Advanced Audit		✓	✓