



Manav Rachna International Institute of Research and Studies

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

Faculty of Commerce

Curriculum And Scheme of Examination

Bachelor of Commerce (Honors) and Bachelor of Commerce With ACCA Courses

Batch: - 2022-2025

FOREWORD

This is to certify that this booklet contains the entire Curriculum and Scheme of Examination of Bachelor of Commerce (B.Com) Hons. being offered at Faculty of Commerce of this University. This has been duly vetted and finally approved by the Academic Council of the University vide **MRIIRS/40ndAC/2022/072** 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 (Hons) 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 100 credits required to be earned under Compulsory

Courses and 40 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.

INDEX

Contents	Page Nos.
Vision and Mission of the Department	1
About the Department	2
Programme Educational Objectives and Programme Outcomes / Programme Specific Outcomes	3-5
Semester System and Choice Based Credit System	6-7
Study Scheme - B.Com(H)	8-17
Course Contents in Detail	18-116
Appendix I: List of courses having relevance to the Local/Regional, National and Global Development needs.	117-118
Appendix II: Appendix C: List of courses and proposed activities relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability	119
Appendix III: List of courses having focus on Employability, Entrepreneurship and Skill Development	120

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 and Business Studies (FCBS). 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

PEO \ PO	PO									
	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 100 credits required to be earned under "Compulsory Courses Basket" and 40 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.

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FACULTY OF COMMERCE

DEPARTMENT OF COMMERCE

B.COM (HONS.) and B.Com(H) with ACCA Courses 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	CDC-BCOM-111	Professional Communication - I	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	4	0	0	4	100	100	200	3 hrs	4
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
Audit Pass	CDC-BCOM-112	Professional Communication - II	NA	NA	1	0	0	1	50	50	100	1.5 hrs	0
Total					21	0	0	21					20

Elective Courses *

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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 Marketings	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
Audit Pass	CDC-BCOM-211	Placement Competency Enhancement - I	NA	NA	4	0	0	4	50	50	100	1.5 hrs	0
Total					16	1	0	17					16

Elective Courses *

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

SEMESTER- IV

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
Discipline Specific	BCOM-DS-404	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
Audit Pass	CDC-BCOM-212	Placement Competency Enhancement - II	NA	NA	2	0	0	2	50	50	100	1.5 hrs	0
Total					18	1	0	19					16

Elective Courses *

Domain Specific	BCOM-DS-405	Capital Markets	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-406	Organisational Behaviour	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-409	Financial Reporting	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Discipline Specific	BCOM-DS-410	French - I	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-411	German - I	NA	NA	3	0	0	3	100	100	200	3 hrs	3

SEMESTER- V

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-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	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-509	Strategic Business Leader	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Audit Pass	RIC - 500	Research Innovation Catalyst - III			0	1	0	1	50	50	100		0
Audit Pass	CDC-BCOM-311	Placement Competency Enhancement - III	NA	NA	4	0	0	4	50	50	100	1.5 hrs	0
Total					19	1	6	26					18

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
Discipline Specific	BCOM-DS-510	French - II	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-511	German - II	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-651	Advanced Excel for Financial Decisions	NA	NA	0	0	8	4	100	100	200	3 hrs	4
Discipline Specific	BCOM-DS-603	Human Resource Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4
	BCOM-DS-604	Consumer Affairs and Customers Care	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-609	Advanced Taxation UK	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Discipline Specific	BCOM-DS-608	International Business Environment	NA	NA	3	0	0	3	100	100	200	3 hrs	3
	BCOM-DS-610	Advanced Financial Management	NA	NA	4	0	0	4	100	100	200	3 hrs	4
Audit Pass	CDC-BCOM-312	Placement Competency Enhancement - IV	NA	NA	1	0	0	1	50	50	100	1.5 hrs	0
Total					23	0	8	27					26

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

*** 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 103 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
100

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams:

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. V. S. P. Rao 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. V.K. Kaul, 2013, Business Organization and Management, Pearson Education
4. Neeru Vasishth, 2015, Business Organisation, Taxmann, New Delhi
5. J. Thelman, Talloo, 2016, Business Organisation and Management, Tata McGraw Hill, New Delhi
6. R.H. Bushkirk ; 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

Continuous Evaluation: 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. D. N. Dwivedi, 2017, Theory of Micro Economics, Tata McGraw Hill, New Delhi
2. Richard Lipsey, Chrystal, K. Alec, 2016, Principles of Economics, Oxford University Press.
3. H. L. Ahuja, 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.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

Continuous Evaluation: 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. N. D. Kapoor, 2009, Business Law, Sultan Chand, New Delhi.
2. M.C. Kuchal, 2013, Business Law, Vikas Publishing, New Delhi.
3. C. L. Bansal, 2014, Business Law, Taxmann Publications, New Delhi.
4. Rohini Aggarwal, 2016, Mercantile and Commercial Laws, Taxmann Publications, New Delhi.
5. B. L. Bansal and Rajiv Raheja, Reckoner Ready on Consumer Protection Act, 1986, Jain Book Agency, New Delhi.
6. Vijay Pratap Singh, 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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-104										
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	-
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Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-105: INDIAN ECONOMIC AND SOCIAL ENVIRONMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs
100

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams:

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. Francis Cherunilum, 2013, Business Environment, Himalya Publications New Delhi.
2. A. N. Aggarwal, 2015, Indian Economy: Problems of Development & Planning, Taxman Publication, New Delhi.
3. Biswanath Ghosh, Economic Environment & Business, Vikas Publishing House, New Delhi.
4. K. Ashwathappa, 2009, Business Environment for Strategic Management, Himalaya Publishing House, New Delhi.
5. U. P. Sinha, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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 INSTITUTES OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of UGC Act 1956)

CDC-BCOM-111 : Professional Communication-I

Periods/week Credits
L: 2 T: 0 2
Duration of Examination: 1.5 Hrs

Max. Marks : 100
Internal Evaluation: 50
End Semester Examination: 50

Course Outcomes

- CO1 Students will be able to communicate professionally with courtesy.
- CO 2 Students would be able to use grammatically correct English.
- CO 3 Students would be able to communicate with accuracy in paralinguistics.
- CO 4 Students will be able to converse well by using effective LSRW skills in English

Unit 1: Attitudinal Communication

Attitude and its Impact on Communication
Courtesy & Politeness in Communication
Diversity & Inclusion – Bullying, Cultural Sensitivity, Stereotypes, Sexual Harassment, LGBTQ, Respect, Chivalry, Racial & Gender Discrimination, Disability Harassment, Inclusion.
Power Dressing

Unit 2: Syntactical Communication - I

- 2.1 Common errors in communication
- 2.2 Identification of word class
- 2.3 Errors & rectifications in
 - 2.3.1 Article usage
 - 2.3.2.Tenses usage - Present Perfect vs. Past Simple vs. Past Perfect
 - 2.3.2 Subject Verb Agreement

Unit 3: Phonetics

Impact of First Language Influence
Tone
Intonation
Rate of Speech

Pronunciation: Vowels & Consonant sounds

Unit 4: Developing Communication Skills -I (Listening & Speaking)

Concept of LSRW: Importance of LSRW in communication.
Listening Skills : Real Life challenges, Barriers to Listening
Speaking : Self Introduction, Interview, GD, Resume

Internal Marks Distribution:-

Sessional (Average of Sessional I & Sessional II)	30 marks
Assignment	10 marks
Class performance	5 marks
Attendance	5 marks

CO Statement (CDC-BCOM-111)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
CDC-BCOM-111.1	-	2	3	-	-	-	1	-	-	-
CDC-BCOM-111.2	-	3	-	-	-	-	-	-	-	-
CDC-BCOM-111.3	-	2	-	-	-	-	-	-	2	-
CDC-BCOM-111.4	-	3	-	-	-	-	1	-	-	-

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

Continuous Evaluation: 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. Fischer Dornbush, and Startz, Macroeconomics.India,: Mc. Graw Hill, New Delhi.
 2. N. G. Mankiw, Principles of Economics.India: Cengage Learning India Private Limited.
 3. D. N. Dwivedi, 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	-

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%

Class Performance	10%
Attendance	10%

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 A : BUSINESS MATHEMATICS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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

1.5 Application of Matrices in Business and Economics

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. M. Anthony, and N. Biggs., Mathematics for Economics and Finance, Cambridge University Press, New Delhi.
 2. Frank Jr. Ayres, Theory and Problems of Mathematics of Finance, Schaum's Outlines Series, McGraw Hill, New Delhi.
 3. P. Budnick, Applied Mathematics. McGraw Hill, New Delhi.
 4. J. K. Sharma, 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	

Distribution of Continuous evaluation table

Sessional- I	30%
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Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

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

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

Continuous Evaluation: 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. G. K. Kapoor, Company Law and Practice, Taxmann Publication, New Delhi.
2. Munish Bhandari, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
3. Ratan Nolakha, Company Law and Practice, Vikas Publishing House, New Delhi.
4. Mahesh Puliani, and Ravi Puliani, Companies Act,2013, Bharat Law House, New Delhi.
5. P. P. S. Gogna, 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	-	-

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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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CH-202B: ENVIRONMENTAL STUDIES

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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

- 1.1 Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- 1.2 India as a mega-biodiversity nation; Endangered and endemic species of India
- 1.3 Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological Invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- 1.4 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. R. Carson, 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. M. Gadgil, & R. Guha, 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. B. Gleeson, and N. Low, (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. P. H. Gleick, 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Martha J. Groom, K. Meffe Gary, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. R. Edward Grumbine, and M.K. Pandit, 2013. Threats from India's Himalaya dams. *Science*, 339: 36---37.
7. P. McCully, 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.
8. John R. McNeill, 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. I.L. Pepper, C. P. Gerba, & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
10. M.N. Rao, & A.K. Datta, 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
11. P.H. Raven, D.M. Hassenzahl, & L.R. Berg, 2012. *Environment*. 8th edition. John Wiley & Sons.
12. A. Rosencranz, S. Divan, & M. L. Noble, 2001. *Environmental law and policy in India*. Tripathi 1992.
13. R. Sengupta, 2003. *Ecology and economics: An approach to sustainable development*. OUP.
14. J.S. Singh, S.P. Singh, and S.R. Gupta, 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
15. N.S. Sodhi, L. Gibson, & P.H. Raven, (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
16. V. Thapar, 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
17. E. O. Wilson, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-205: CORPORATE ACCOUNTING

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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 INSTITUTES OF RESEARCH AND STUDIES

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

CDC-BCOM-112 : Professional Communication-II

Periods/week	Credits	Max. Marks : 100
L: 1 T: 0	APC	Internal Evaluation: 50
Duration of Examination: 1.5 Hrs		End Semester Examination: 50

Learning Outcomes

CO1: Students will be able to plan their career meticulously by setting their time oriented goals.

CO2: Students will be able to introspect and enhance their personality.

CO3: Students will be able to develop cultural sensitivity and communicate effectively.

CO4: The students will learn interpersonal skills.

Unit 1: Career Planning

1.1 Career planning Process - Self Assessment, Decision Making

1.2 Goal Setting: Relevance, SMART goals, The Dos & Don'ts

Unit 2: Personality Enhancement

2.1 Stress Management: What is Stress, Types of Stress, Stress Response Example, Vulnerability to Stress, Why do we Stress out, Stress Warning Symbols, Suggestions for Reducing Stress,

2.2 Time Management: Setting Priorities, Managing Time, Four Quadrants of Time Management

Unit 3: Effective Communication

3.1 Situational English: Role Plays, Greetings & Introduction, Making Requests, Asking for & giving permission, Telephone Communications.

3.2 Art of Small Talk

Unit 4: Interpersonal Skills

4.1 Team Building: Characteristics of effective Teams, Collaboration

Supportive Environment, Designing the Team, Identifying Roles and Responsibilities,

4.2 Conflict Management: Understanding & Resolution

Internal Marks Distribution:-

Sessional (Average of Sessional I & Sessional II)	30 marks
Assignment	10 marks
Class performance	5 marks
Attendance	5 marks

CO Statement (CDC-BCOM-112)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
CDC-BCOM-112.1	1	-	-	-	-	-	2	-	-	-
CDC-BCOM-112.2	-	3	2	-	-	-	1	-	2	-
CDC-BCOM-112.3	-	-	3	2	-	-	-	-	-	-
CDC-BCOM-112.4	1	2	3	-	-	-	-	-	-	-

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

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

***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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

Max. Marks: 200

L: 4 T: 0 4
Duration of Examination: 3 Hrs

Continuous Evaluation: 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. Richard Levin, S. Rubin David, Rastogi, and Siddiqui. *Statistics for Management*. Pearson Education.
2. J. K. Thukral, *Business Statistics*. Taxmann’s Publications.
3. S.P. Gupta, M. P. Gupta, *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	

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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 INSTITUTES OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of UGC Act 1956)
CDC-BCOM-211 : Placement Competency Enhancement-I

Periods/week	Credits	Max. Marks : 100
L: 4 T: 0	APC	Internal Evaluation: 50
Duration of Examination: 1.5 Hrs		End Semester Examination: 50

Course Outcomes: - By the end of this course the:

CO1. Students will be able to enhance and expand word knowledge by fostering word consciousness.

CO2. Students will be able to construct simple and complex sentences accurately.

CO3. Students will be able to develop reading skills & build verbal reasoning skills.

CO4. Students will develop their vocabulary, write grammatically correct sentences

CO5. Students will be able to solve complex problems based on arithmetic reasoning.

CO6. Students will be able to apply short tricks on complex problems of the number system.

Part A

Unit 1: Communication Accuracy

1.1 Relevance of Verbal Ability and preparatory guidelines

1.2 Functional Grammar – Subject Verb Agreement

1.3 Tenses – Perfect, Simple, Continuous

1.4 Common Errors and rectification, Idioms and Phrases

Unit 2: Word Power Building Skills

2.1 Words: Antonyms, Synonyms, Verbal Analogies

2.2 Root Word Technique for Prefixes & Suffixes

2.3: Word Power: 7 Tips for Learning New Words

2.4 Practice Vocabulary Exercises

Unit 3: Reading & Writing Skills

3.1 Objectives of Reading, Definition & Types of Reading & Importance of Reading

3.2 Reading Techniques: SQ3R, Active Reading, Detailed, Speed Reading

3.3 Practice Exercises: Short & Medium Passages

3.4 Sentences, Phrases, Types of Sentences, Parts of Sentences

3.5 Paragraph Writing: Construction, Linkage & Cohesion

3.6 Email writing using given phrases

Unit 4: Advanced Vocabulary

4.1 Synonym & Antonym

4.2 One Word Substitution

4.3 Ordering of Words

Unit 5: Sentence Construction & Syntax

5.1 Sentence Improvement

5.2 Spotting Errors

5.3 Ordering of Sentences

- 5.4 Change of Voice/ Direct & Indirect speech
- 5.5 Completing Statements/Sentences

Unit 6: Reading Comprehension & Reasoning

- 6.1 Strategic Reading, Eliminating Poor Reading Habits
- 6.2 Techniques to increase speed reading, comprehension and recall
- 6.3 Solving Sample RC Passages
- 6.4 Cloze Test
- 6.5 Para Jumbles

Part B

Unit 7: Number System

- 7.1. Numbers
 - 7.1.1 Types of numbers and number tree
 - 7.1.2 Divisibility Rule
 - 7.1.3 HCF & LCM
 - 7.1.4 Factors and Multiples
 - 7.1.5 Unit Digits & Cyclicity
 - 7.1.6 Remainders
 - 7.1.7 Factorials

Unit 7: Arithmetic 1

- 7.1 Percentages
- 7.2 Profit & Loss
 - 7.2.1. Basic terminology & Formulae
 - 7.2.2. Error in Weights
 - 7.2.3. Marked Price and Discounts
- 7.3 Interest
 - 7.3.1 Simple Interest
 - 7.3.2 Compound Interest
 - 7.3.3 Relation between SI & CI
- 7.4 Ratio & Proportion
 - 7.4.1. Proportionality
 - 7.4.2. Variations
 - 7.4.3 Partnership
 - 7.4.4 Problem on Ages & Numbers
- 7.5 Mixtures & Allegations
- 7.6 Time, Speed & Distance
 - 7.6.1 Basics Formulas & Proportionality
 - 7.6.2 Average & Relative Speed
 - 7.6.3 Trains and Boats & Streams
 - 7.6.4 Circular Motion and Clocks

Unit 8: Logical Reasoning 1

- 8.1 Direction Sense Test

8.2 Blood Relation Test
8.3 Coding and Decoding

Internal Marks Distribution:-

Sessional (Average of Sessional I & Sessional II)	30 marks
Assignment	10 marks
Class performance	5 marks
Attendance	5 marks

CO Statement (CDC-BCOM-211)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
CDC-BCOM-211.1	-	2	-	-	-	-	-	-	-	-
CDC-BCOM-211.2	-	3	1	-	-	-	-	-	-	-
CDC-BCOM-211.3	-	3	1	-	-	-	-	1	-	-
CDC-BCOM-211.4	-	2	-	-	-	-	-	-	-	-
CDC-BCOM-211.5	1	-	-	-	-	-	1	-	-	-
CDC-BCOM-211.6	1	-	-	-	-	-	-	1	-	-

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-304: FINANCIAL MARKETS AND INSTRUMENTS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Murthy and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and M.M. 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	PO 3	PO 4	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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

Continuous Evaluation: 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. Bruce R. Barringer, and Duane R. Ireland, Entrepreneurship, Pearson Education, New Delhi.
2. Rajeev Roy, Entrepreneurship, Oxford Higher Education, New Delhi.
3. John Mullins, 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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-305										
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

Distribution of Continuous evaluation table

Sessional- I	30%
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Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-306: CONSUMER BEHAVIOUR

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-307: COST ACCOUNTING

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-308: Audit & Assurance

Periods/week Credits

L: 4 T:0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation:100

End Semester Exams: 100

PART – A

Unit 1: Audit framework and regulation

- 1.1 The concept of audit and other assurance engagements
- 1.2 External audits
- 1.3 Corporate governance
- 1.4 Professional ethics and ACCA's Code of Ethics and Conduct

Unit 2: Planning and risk assessment

- 2.1 Obtaining, accepting and continuing audit engagements
- 2.2 Objective and general principles
- 2.3 Assessing audit risks
- 2.4 Understanding the entity and its environment and the applicable financial reporting framework
- 2.5 Fraud, laws and regulations
- 2.6 Audit planning and documentation

Unit 3 Internal control

- 3.1 Systems of internal control
- 3.2 The use and evaluation of systems of internal control by auditors
- 3.3 Tests of controls
- 3.4 Communication on internal control
- 3.5 Internal audit and governance and the differences between external audit and internal audit
- 3.6 The scope of the internal audit function, outsourcing and internal audit assignments

PART - B

Unit 4: Audit evidence

- 4.1 Assertions and audit evidence
- 4.2 Audit procedures
- 4.3 Audit sampling and other means of testing
- 4.4 The audit of specific items
- 4.5 Automated tools and techniques
- 4.6 The work of others
- 4.7 Not-for-profit organisations

Unit 5: Review and reporting

- 5.1 Subsequent events
- 5.2 Going concern

- 5.3 Written representations
- 5.4 Audit finalisation and the final review
- 5.6 The Independent Auditor's Report

Unit 6: Employability and technology skills

- 6.1 Use computer technology to efficiently access and manipulate relevant information
- 6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace
- 6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
- 6.4 Present data and information effectively, using the appropriate tools

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-309: Performance Management

Periods/week Credits

L: 4 T:0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation:100

End Semester Exams: 100

PART - A

Unit 1: Information, technologies and systems for organisational performance

1.1 Managing information

1.2 Sources of information

1.3 Information systems and data analytics

Unit 2: Specialist cost and management accounting techniques

2.1 Activity-based costing

2.2 Target costing

2.3 Life-cycle costing

2.4 Throughput accounting

2.5 Environmental accounting

Unit 3: Decision-making techniques

3.1 Relevant cost analysis

3.2 Cost volume profit analysis (CVP)

3.3 Limiting factors

3.4 Pricing decisions

3.5 Make-or-buy and other short-term decisions

3.6 Dealing with risk and uncertainty in decision-making

PART - B

Unit 4: Budgeting and control

- 4.1 Budgetary systems and types of budget
- 4.2 Quantitative techniques
- 4.3 Standard costing
- 4.4 Material mix and yield variances
- 4.5 Sales mix and quantity variances
- 4.6 Planning and operational variances
- 4.7 Performance analysis

Unit 5: Performance measurement and control

- 5.1 Performance analysis in private sector organisations
- 5.2 Divisional performance and transfer pricing
- 5.3 Performance analysis in not-for-profit organisations and the public sector
- 5.4 External considerations and the impact on performance

Unit 6: Employability and technology skills

- 6.1 Use computer technology to efficiently access and manipulate relevant information.
- 6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace.
- 6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
- 6.4 Present data and information effectively, using the appropriate tools.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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. C.R. Kothari, and Gaurav Garg. (2019). Research Methodology: Methods and Techniques, New Age International Publishers.
2. William G. Zikmund, (2016). Business Research Methods. Cengage Learning.

3. Nicholas. Walliman, (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.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

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

Max. Marks: 200

L: 4 T: 0 4
Duration of Examination: 3 Hrs

Continuous Evaluation: 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, Evaluation 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 Evaluation 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. Girish Ahuja, and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.

2. Vinod K. Singhanian, and Monica Singhanian, Students Guide to Income Tax, Taxmann Publications, New Delhi.
3. H. C. Mehrotra, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-403: BUSINESS RESEARCH METHODS

Periods/week Credits

L: 4 T: 0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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. C.R. Kothari, Research Methodology, Vishwa Prakashan
2. Deepak Chawla, Neena Sondhi, Research Methodology, Vikas Publishing
3. William G. Zikmund, Business Research Methods, Cenage Publications
4. Donald R. Copper, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%

Class Performance	10%
Attendance	10%

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

Continuous Evaluation: 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, scope and application of E-Commerce

1.3 Impact of e-commerce in market and retailer:

1.4 Technical components and functions of E-Commerce

1.4 The social impact of E-commerce advantages and disadvantages

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 Planning E-Commerce Initiative, Linking objectives to business strategies

2.3 Electronic payment systems(Plastic money, E-Cheque, E-Wallet, E-Payment)

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 web-Mail, banner exchange and shopping boats
- 4.2 E-cheque and Managing costs
- 4.3 E-cash case study (Internet Marketing techniques)
- 4.4 E-payment personalization of E-Commerce
- 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 Authorisation and authentication
- 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. S. Avraham, Enterprise Resource Planning (ERP): The Dynamics of Operations Management, IBM Press
3. Peter Loshin, Electronic Commerce, Charles River Media, U.K.
4. T. F. Wallace, and M. H. Kremzar, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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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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

1. C.R. Kothari, and Gaurav Garg. (2019). Research Methodology: Methods and Techniques. New Age International Publishers.
2. William G. Zikmund, et al. (2016). Business Research Methods. Cengage Learning.

3. Nicholas. Walliman, (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.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
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BCOM-DS-407: MANAGEMENT ACCOUNTING

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

Max. Marks: 200
Continuous Evaluation: 100
End Semester Exams: 100

Course Outcomes:

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

- BCOM-DS-407.1. Demonstrate ability to measure and interpret accounting data;
- BCOM-DS-407.2. Interpret management accounting principles and concepts to solve practical problems;
- BCOM-DS-407.3. 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-407.4. 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. B.M. Nigam, Lalland and I.C. Jain., Cost Accounting. Principles and practice, Prentice Hall of India, New Delhi.
 2. D.K. Mittal, and Luv Mittal, Cost Accounting. Galgotia Publishing Co., New Delhi.
 3. M.N. Arora, Cost Accounting – Principles and practice. Vikas Publishing House, New Delhi.
 4. M.C. Shukla, 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-407)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-407.1	2	-	-	-	-	-	-	2	-	3
BCOM-DS-407.2	3	-	-	-	-	-	2	-	2	3
BCOM-DS-407.3	2	-	2	-	-	-	1	-	2	-
BCOM-DS-407.4	1	-	2	-	-	-	3	-	-	2

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

BCOM-DS-408: Strategic Business Reporting

Periods/week Credits

L: 4 T:0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation:100

End Semester Exams: 100

PART - A

Unit 1: Fundamental ethical and professional principles

1.1 Professional and ethical behaviour in corporate reporting

1.2 The financial reporting framework

1.3 The applications, strengths and weaknesses of the accounting framework

Unit 2: Reporting the financial performance of a range of entities

2.1 Revenue

2.2 Non-current assets

2.3 Financial instruments

2.4 Leases

2.5 Employee benefits

2.6 Income taxes

2.7 Provisions, contingencies and events after the reporting date

2.8 Share-based payment

2.9 Fair Value Measurement

2.10 Reporting requirements of small and medium-sized entities (SMEs)

2.11 Other reporting issues

Unit 3: Financial statements of groups of entities

3.1 Group accounting including statements of cash flows

3.2 Associates and joint arrangements

3.3 Changes in group structures

3.4 Foreign transactions and entities

PART - B

Unit 4: Interpret financial statements for different stakeholders

4.1 Analysis and interpretation of financial information and measurement of performance

Unit 5: The impact of changes and potential changes in accounting regulation

5.1 Discussion of solutions to current issues in financial reporting

Unit 6: Employability and technology skills

6.1 Use computer technology to efficiently access and manipulate relevant information.

6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace.

6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.

6.4 Present data and information effectively, using the appropriate tools.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-409: Financial Reporting

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

Max. Marks: 200
Continuous Evaluation:100
End Semester Exams: 100

PART - A

Unit 1: The conceptual and regulatory framework for financial reporting

- 1.1 The need for a conceptual framework and the characteristics of useful information
- 1.2 Recognition and measurement
- 1.3 Regulatory framework
- 1.4 The concepts and principles of groups and consolidated financial statements

Unit 2: Accounting for transactions in financial statements

- 2.1 Tangible non-current assets
- 2.2 Intangible assets
- 2.3 Impairment of assets
- 2.4 Inventory and biological assets
- 2.5 Financial instruments
- 2.6 Leasing

Unit 3: Accounting for transactions in financial statements

- 3.1 Provisions and events after the reporting period
- 3.2 Taxation
- 3.3 Reporting financial performance
- 3.3 Revenue
- 3.4 Government grants
- 3.5 Foreign currency transactions

PART - B

Unit 4: Analysing and interpreting the financial statements of single entities and groups

- 4.1 Limitations of financial statements
- 4.2 Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs
- 4.3 Limitations of interpretation techniques
- 4.4 Specialised, not-for-profit, and public sector entities

Unit 5: Preparation of financial statements

- 5.1 Preparation of single entity financial statements
- 5.2 Preparation of consolidated financial statements for a simple group

Unit 6: Employability and technology skills

- 6.1 Use computer technology to efficiently access and manipulate relevant information.
- 6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace.
- 6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
- 6.4 Present data and information effectively, using the appropriate tools.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-410: FRENCH – I

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams : 100

Prerequisites: Basic knowledge of grammatical structure, syntax, and vocabulary of English and/or Hindi.

Course Type: Generic Elective

Course Coordinator/Co-Coordinator:

Course Outcomes: Student should be able to:

- BCOM-DS-410.1. Exchange greetings and introductions using formal and informal expressions. They will be able to ask and answer simple questions.
- BCOM-DS-410.2. speak ordinal and cardinal numbers and they will also learn months, Days, weather in German.
- BCOM-DS-410.3. discuss everyday life and daily routines, using simple sentences and familiar vocabulary. Students will be able to write short essays on family and friends. They will have knowledge of tenses.
- BCOM-DS-410.4. express or/and justify opinions using equivalents of different verbs. Students will be able to identify key details in short, highly-contextualized audio text dealing with a familiar topic, relying on repetition and extra linguistic support when needed.
- BCOM-DS-410.5. differentiate certain patterns of behavior in the cultures of the German- speaking world and the student's native culture. Students will be able to discuss everyday life and daily

routines, using simple sentences and familiar vocabulary.

BCOM-DS-410.6. describe various places, location, themselves using simple sentences and vocabulary.

PART-A

Unit - Saluer et épeler l'alphabet

1.1 Les Salutations & forms of politeness

1.2 Alphabets

Unit 2- Usage de Vous et de Tu

2.1 Taking leave expressions

2.2 Les pronoms sujets

2.3 Basic Questions

Unit 3- Présentez-vous

3.1 Les verbes ER

3.2 Self introduction

3.3 Décrivez votre ami(e)

PART-B

Unit 4- Identifier un nombre, compter

4.1 Les noms

4.2 Verbes Avoir, Etre, Aller & Faire

4.3 Les nombres

Unit 5- Demander/ donner l'explications

5.1 Les articles définie et indéfini

5.2 Les mois de l'année

5.3 Les jours de la semaine

Unit 6- Parler des saisons et demander l'heure

6.1 Time

6.2 Weather

6.3 Unseen Passage

PART – C

Unit 7- Se présenter (1)

1.1 Les pluriels

1.2 Adjectives to describe a person

Unit 8- Se présenter (2)

2.1 Professions

2.2 Short essay on family & friend

2.3 Comprehension

Unit 9- Parler de ses habitudes quotidiennes

3.1 Les verbes pronominaux

3.2 Décrivez votre journée

Text Books/Reference Books/ Suggested Readings:

Alter Ego Level One Textbook, Annie Berthet, Catherine Hugot, Veronique M Kizirian,2006, HachettePublications

Apprenons Le Francais II & III, Mahitha Ranjit, 2014, Saraswati Publications

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-410.1	3	-	1	2	-	3	-	1	3	-
BCOM-DS-410.2	-	3	-	-	2	-	3	-	2	3
BCOM-DS-410.3	2	1	-	-	-	-	1	3	-	2
BCOM-DS-410.4	2	2	3	-	2	-	1	-	2	-
BCOM-DS-410.5		3			3	1				2
BCOM-DS-410.6	1		1	3			2	3	1	

Weblinks:

www.bonjourfrance.com

www.allabout.com

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-411: GERMAN – I

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams : 100

Prerequisites: Basic knowledge of grammatical structure, syntax, and vocabulary of English and/or Hindi

Course Type: Generic Elective

Course Coordinator/Co-Coordinator:

Course Outcomes: Students will be able to

BCOM-DS-411.1. exchange greetings and introductions using formal and informal expressions. They will be able to ask and answer simple questions.

BCOM-DS-411.2. speak ordinal and cardinal numbers and they will also learn months, Days, weather in German.

BCOM-DS-411.3. discuss everyday life and daily routines, using simple sentences and familiar vocabulary. Students will be able to write short essays on family and friends. They will have knowledge of tenses.

BCOM-DS-411.4. express or/and justify opinions using equivalents of different verbs. Students will be able to identify key details in short, highly-contextualized audio text dealing with a familiar topic, relying on repetition and extra linguistic support when needed.

BCOM-DS-411.5. differentiate certain patterns of behavior in the cultures of the German- speaking world and the student's native culture. Students will be able to discuss everyday life and daily routines, using simple sentences and familiar vocabulary.

BCOM-DS-411.6. describe various places, location, themselves using simple sentences and vocabulary.

PART-A

Unit-1: Begrüßungen und sich vorstellen

1.1 Salutations/Greetings

1.2 Introduction

1.3 Alphabets

1.4 countries & languages

Unit-2: Zahlen /Zeit und Monate

2.1 Numbers 1-20

2.2 Ordinal & Cardinal numbers

2.3 Months, days, seasons, Feiertage and dates

Unit-3: Pronomen

3.1 Personal pronouns

3.2 Possessive pronouns

3.3 Hobbies and professions

3.4 Vocabulary (Family, colors, adjectives) short essay on family, friends, hobbies etc.

PART-B

Unit-4: kasus

4.1 kasus- nominative / accusative

4.3 Common verbs and their conjugations

4.3 Definite and indefinite articles

4.4 Revision

Unit-5: im Café

5.2 Café related vocabulary and dialogues

5.3 modal verbs and their conjugations

5.2 Revision

Unit-6: im Klassenzimmer

6.1 Time

6.2 prepositions-um/am/von.... bis/im

6.3 Vocabulary (classroom)

Text Books/Reference Books:

Studio D A1, Hermann Funk, 2011, Cornelson Publication

TangaramAktuell A1, Kursbuch&Arbeitsbuch, 2011, Hueber

Netzwerk, Stefanie Dengler, Paul Rusch et. Al, 2011, Klett

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-411.1	3	-	1	2	-	3	-	1	3	-
BCOM-DS-411.2	-	3	-	-	2	-	3	-	2	3
BCOM-DS-411.3	2	1	-	-	-	-	1	3	-	2
BCOM-DS-411.4	2	2	3	-	2	-	1	-	2	-
BCOM-DS-411.5		3			3	1				2
BCOM-DS-411.6	1		1	3			2	3	1	

Weblinks:

<http://www.nthuleen.com/>

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 & STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)
CDC-BCOM-212 : Placement Competency Enhancement-II
Course Code-

Periods/week	Credits	Max. Marks : 100
L: 2 T: 0	APC	Internal Evaluation: 50
Duration of Examination: 1.5 Hrs		End Semester Examination: 50

Course Outcomes: The students will be able to:

- CO1. The students will be able to solve problems effectively, think critically and make effective decisions.
- CO2. The students will be able to learn to be effective in personal and professional lives.
- CO3. The students will learn the nuances of leadership.
- CO4. The students will learn about their personal and professional health and safety

Unit 1: Problem Solving and Critical Thinking

- 1.1 Problem Solving skills: Defining Problem, Generating alternative solutions and root cause analysis
- 1.2 Critical thinking: Determine the importance and relevance of arguments and ideas.
- 1.3 Critical thinking process and components.
- 1.4 Decision-making and productivity

Unit 2: Personal Effectiveness

- 2.1 Accountability, Adaptability for Success
- 2.2 Building Your Self Esteem and Assertiveness Skills
- 2.3: Building Relationships for Success
- 2.4 Self Mastery – A Plan for Personal Success
- 2.5 Boosting Your Confidence, Public Speaking and Performance

2.6 How to Set Goals When Everything Feels Like a Priority

Unit 3: Leadership Skills

3.1 Ethics & Values, Code of conduct

3.2 Social Emotional Learning

3.3 Change Management: Change and How to Deal with It

3.4 Self Leadership

Unit 4: Health & Safety

4.1 Mental Wellbeing

4.2 Life Skills: Mental toughness, Self regulation

4.3 Work life balance, Work life in Covid era

4.4 Toxicity (Personal & Professional)

Internal Marks Distribution:-

Sessional (Average of Sessional I & Sessional II)	30 marks
Assignment	10 marks
Class performance	5 marks
Attendance	5 marks

CO Statement (CDC-BCOM-212)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
CDC-BCOM-212.1	3	2	-	-	-	-	-	-	1	-
CDC-BCOM-212.2	-	3	2	-	-	-	1	-	1	-
CDC-BCOM-212.3	2	2	-	-	1	-	-	-	-	-
CDC-	-	-	-	1	-	-	2	-	-	-

BCOM- 212.4										
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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

Continuous Evaluation: 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 Evaluation, 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. K.M. Bansal GST & Custom Law, Taxmann Publication, New Delhi.
2. V.S. Datey, Indirect Tax Law and practice, Taxmann Publications, New Delhi.
3. V.S. Datey, Ready Reckoner, Taxmann Publication, New Delhi.
4. Chitresh Gupta and Shilpi Gupta, 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. S.S. Gupta, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%

Attendance	10%
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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-503: Financial Management

Periods/week Credits

L: 4 T:0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation:100

End Semester Exams: 100

PART - A

Unit 1: Financial management function

- 1.1 The nature and purpose of financial management
- 1.2 Financial objectives and relationship with corporate strategy
- 1.3 Stakeholders and impact on corporate objectives
- 1.4 Financial and other objectives in not-for-profit organisations

1.5 Financial management environment

- 1.6 The economic environment for business
- 1.7 The nature and role of financial markets and institutions
- 1.8 The nature and role of money markets

Unit 2: Working capital management

- 2.1 The nature, elements and importance of working capital
- 2.2 Management of inventories, accounts receivable, accounts payable and cash
- 2.3 Determining working capital needs and funding strategies

Unit 3: Investment appraisal

- 3.1 Investment appraisal techniques
- 3.2 Allowing for inflation and taxation in DCF
- 3.3 Adjusting for risk and uncertainty in investment appraisal
- 3.4 Specific investment decisions (lease or buy, asset replacement, capital rationing)

PART B

Unit 4: Business finance

- 4.1 Sources of, and raising, business finance
 - 4.2 Estimating the cost of capital
 - 4.3 Sources of finance and their relative costs
 - 4.4 Capital structure theories and practical considerations
 - 4.5 Finance for small- and medium-sized entities (SMEs)
- Business valuations
- 4.6 Nature and purpose of the valuation of business and financial assets
 - 4.7 Models for the valuation of shares
 - 4.8 The valuation of debt and other financial assets
 - 4.9 Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

Unit 5: Risk management

- 5.1 The nature and types of risk and approaches to risk management

5.2 Causes of exchange rate differences and interest rate fluctuations

5.3 Hedging techniques for foreign currency risk

5.4 Hedging techniques for interest rate risk

Unit 6: Employability and technology skills

6.1 Use computer technology to efficiently access and manipulate relevant information

6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace

6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools

6.4 Present data and information effectively, using the appropriate tools

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

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

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
Continuous Evaluation: 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	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
BCOM-DS-503	1	2	3							
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
(Deemed to be University under section 3 of the UGC Act 1956)

BCOM-DS-504: BANKING AND INSURANCE

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-506: CORPORATE TAX PLANNING

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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: Evaluation 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: Evaluation 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. Vinod K. Singhania, Kapil Singhania and Monica Singhania. Direct taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja, and Ravi Gupta, Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill,
4. B. B. Lal & 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	-

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%

Class Performance	10%
Attendance	10%

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-508: ENTREPRENEURSHIP DEVELOPMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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. Brace R. Barringer, and R. Duane Ireland; Entrepreneurship; Prentice Hall; New Jersey (USA).
2. Rajeev Roy, Entrepreneurship; Oxford Higher Education; New Delhi
3. Robert D. Hisrich, 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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
BCOM-DS-508										
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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%

Assignment	20%
Class Performance	10%
Attendance	10%

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-509: Strategic Business Leader

Periods/week Credits

L: 4 T:0 4

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation:100

End Semester Exams: 100

Part - A

Unit 1: Leadership

- 1.1 Qualities of leadership
- 1.2 Leadership and organisational culture
- 1.3 Professionalism, ethical codes and the public interest

1.4 Governance

- 1.5 Agency
- 1.6 Stakeholder analysis and organisational social responsibility
- 1.7 Governance scope and approaches
- 1.8 Reporting to stakeholders
- 1.9 The board of directors
- 1.10 Public sector governance

Unit 2: Strategy

- 2.1 Concepts of strategy
- 2.2 Environmental issues
- 2.3 Competitive forces
- 2.4 The internal resources, capabilities and competences of an organisation
- 2.5 Strategic choices

Unit 3: Risk

- 3.1 Identification, assessment and measurement of risk
- 3.2 Managing, monitoring and mitigating risk
- 3.3 Technology and data analytics
- 3.4 Cloud ,mobile and smart technology
- 3.5 Big data and data analytics
- 3.6 Machine learning, AI and robotics
- 3.7 E- business: value chain
- 3.8 IT systems security and control

PART - B

Unit 4: Organisational control and audit

- 4.1 Management and internal control systems
- 4.2 Audit and compliance
- 4.3 Internal control and management reporting
- 4.4 Finance in planning and decision-making

- 4.5 Finance transformation
- 4.6 Financial analysis and decision- making techniques
- 4.7 Cost and management accounting

Unit 5: Enabling success and change management

- 5.1 Enabling success: organising Enabling success: disruptive technologies
- 5.2 Enabling success: talent management
- 5.3 Enabling success: performance excellence
- 5.4 Managing strategic change Leading and managing projects
- 5.6 Leading and managing projects

5.7 Professional skills

- 5.8 Communication Commercial acumen Analysis
- 5.9 Commercial Acumen
- 5.10 Analysis
- 5.11 Scepticism
- 5.12 Evaluation

Unit 6: Other employability and digital skills

- 6.1 Use computer technology to efficiently access and manipulate relevant information.
- 6.2 Work on relevant response options, using available functions and technology, as would be required in the workplace.
- 6.3 Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tools.
- 6.4 Present data and information effectively, using the appropriate tools.

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-510: FRENCH – II

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Internal/Continuous Assessment: 100

End Semester Exams : 100

Prerequisites: Knowledge of grammatical structure, syntax, and vocabulary taught in French I

Course Type: Generic Elective

Course Coordinator/Co-Coordinator: Megha Makan

Course Outcomes:

BCOM-DS-510.1 Identify key details in a short, highly-contextualized audio text dealing with a familiar topic, relying on repetition and extra linguistic support when needed

BCOM-DS-510.2 Provide basic information about activities, likings and disliking.

BCOM-DS-510.3 Express or/and justify opinions and give responses using equivalents of different verbs. Differentiate certain patterns of behavior in the cultures of the French-speaking world and the student's native culture.

BCOM-DS-510.4 Make oral presentations which require group work and preparation.

BCOM-DS-510.5 Improve on advance vocabulary by incorporating idiomatic expressions and literary concepts.

BCOM-DS-510.6 Express personal opinions and perspectives on specific readings.

PART – A

Unit 1- Nommez et localiser des lieux dans la ville

1.1 Prepositions

1.2 Asking & telling the way

Unit 2- Informations simples sur le climat, la météo

2.1 Les saisons

2.2 Les expressions de la saison

2.3 Comprehension

Unit 3- Les rencontres, Les moments

3.1 Les verbes en –er,ir,re

3.2 La negation

3.3 Les adverbes de quantité Les moments

3.4.La position des adjectifs

3.5.l'infinitif après un autre verbe

3.6 Les expressions avec <<avoir>>

PART – B

Unit 4-Demander à quelqu'un son identité

4.1 Trois forme d'interrogation

4.2 Les adverbs interrogatifs

Unit 5-L'orientation dans l'espace

5.1 Les verbes <<savoir>> et <<connaître>>

5.2 Les magasins, le marché

5.3 Parler des achats

Unit 6-Échange d'informations

6.1 Les prepositions des lieux

6.2 Les noms de pays

6.3 Écrire une lettre

6.4 Les adjectifs demonstratifs

6.5 L'impératif

6.6 Les invitations

6.7 Acceptance and refusal in different ways

Text Books/Reference Books/ Suggested Readings:

Alter Ego Level One Textbook, Annie Berthet, Catherine Hugot, Veronique M Kizirian,2006, Hachette Publications

Apprenons Le Francais II & III, Mahitha Ranjit, 2016, Saraswati Publications

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-510.1	3	-	1	2	-	3	-	1	3	-
BCOM-DS-510.2	-	3	-	-	2	-	3	-	2	3
BCOM-DS-510.3	2	1	-	-	-	-	1	3	-	2
BCOM-DS-510.4	2	2	3	-	2	-	1	-	2	-
BCOM-DS-510.5		3			3	1				2
BCOM-DS-510.6	1		1	3			2	3	1	

Weblinks:

www.bonjourfrance.com

www.allabout.com

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-511: GERMAN – II

Periods/week Credits

Max. Marks: 200

L: 3 T: 03

Internal/Continuous Assessment: 100

Duration of Examination: 3 Hrs

End Semester Exams : 100

Prerequisites:

Students are expected to have basic knowledge of German grammar. They should know regular verbs and conjugations. They should be able to introduce themselves and make small sentences in German language.

Course type: Generic Elective

Course Coordinator/Co-Coordinator:

Course Outcomes: Students will be able to

BCOM-DS-511.1 understand difference between the cases and apply the same while formulating sentences.

BCOM-DS-511.2 Students will be able to write short essays on familiar topics. They will have knowledge of Tenses.

BCOM-DS-511.3 create indirect questions using appropriate pronouns and cases.

BCOM-DS-511.4 describe either daily routine using equivalents of different verbs. They will be able to make request or order someone using appropriate grammar constructs.

BCOM-DS-511.5 identify home vocabulary in the German language & describe their home.

BCOM-DS-511.6 describe reasons or justification by using conjunctions and connectors.

PART – A

Unit 1 Kasus

Dativ

Artikel im Dativ

Accusativ mit Personal pronoun

Unit 2 Tenses

2.1 Präteritum mit sein und haben

2.2 Präteritum with other verbs

2.3 Nicht oder Kein

PART – B

Unit 3 Accusative

3.1 Accusative mit possessive pronoun

3.2 Ja/Nein frage

3.3 Revision

Unit 4 trennbaren verben

4.1 Separable verbs

4.2 non-Separable verbs

4.3 Imperativ

Unit 5 wohnung

5.1 Wohnung vokabular

5.2 Wohnung beschreibung

5.3 Revision

Unit 6 Konjunktion

6.1 Co-ordinating

6.2 Subordinating

6.3 Revision

Text Books/Reference Books:

Rita Maria Niemann, Cornelsen, 2005, Studio d A1: Deutsch als Fremdsprache, Volume 6

Dallapiazza, Rosa-Maria and Jan, Eduard von. Tangram aktuell 1. Deutsch als Fremdsprache Tangram aktuell 1 - Lektion 1-4: Deutsch als. (Hueber Verlag, 2005).

Dallapiazza, Rosa-Maria and Jan, Eduard von. Tangram aktuell 1. Deutsch als Fremdsprache Tangram aktuell 1 - Lektion 5-8: Deutsch als. (Hueber Verlag, 2005)

Paul Rusch, 2015: Langenscheidt and Klett

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-511.1	3	-	1	-	-	3	-	1	3	-
BCOM-DS-511.2	-	-	-	-	2	-	3	-	2	3
BCOM-DS-511.3	2	1	-	-	-	-	1	3	-	2
BCOM-DS-511.4	2	2	3	-	2	-	1	-	2	-
BCOM-DS-511.5		3			3	1				2
BCOM-DS-511.6				3			2	3		

Weblinks:

<http://www.nthuleen.com/>

Assessment Tools:

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

Sessional test 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-500: 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

4. C.R. Kothari, and Gaurav Garg. (2019). Research Methodology: Methods and Techniques. New Age International Publishers.
5. William G. Zikmund, et al. (2016). Business Research Methods. Cengage Learning.
6. Nicholas. Walliman, (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	

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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 & STUDIES
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CDC-BCOM-311 : Placement Competency Enhancement-III

Periods/week
L: 4 T: 0

Credits
APC

Max. Marks : 100
Internal Evaluation: 50

Duration of Examination: 1.5 Hrs

End Semester Examination: 50

Course Outcomes:

CO1. Students will get proficient with resume building and will be able to draft effective cover letters.

CO2. Students will be able to know the nuances of GD and participate effectively and confidently in a Group Discussion

CO3. Students will be able to know about professional communication.

CO4. Students will start preparing for placements through effective self introductions and mock interviews.

CO5: Students will be able to recognize problem based on Modern Mathematics and Algebra

CO6: Students will be able to develop logical reasoning skills.

Part A

Unit 1: Professional Writing

1.1. Profiling on Social Sites: LinkedIn, Facebook, Instagram

1.2. Cover Letter/Emails

1.3. Resume Writing

Unit 2: Group Discussions

2.1. Do's and Don'ts of a Group Discussion

2.2. Roles played in a Group Discussion

2.3. Tips for Cracking a Group Discussion

Unit 3: Professional Communication

3.1 Professional communication

3.2 Corporate lingo

3.3 Navigating through company social media sites

3.4 Networking: linkedIn etc.

Unit 4: Self Introduction

4.1. The art of self introduction

4.2. Mock Interviews

Part B

Unit 5: Arithmetic 2

5.1 Averages

5.2 Time & Work

5.2.1. Time and Work, Chain Rule

5.2.2. Work & Wages

5.2.3. Pipes & Cisterns

5.3 Data Interpretation

5.3.1 Table and Bar graph

5.3.2 Line and Pie Charts

5.3.3 Mixed Charts and Caselets

Unit 6: Modern Mathematics

6.1. Permutation and Combination

- 6.1.1 Principle of counting and basic formulas
- 6.1.2 Arrangements, Selection and Selection + Arrangement.
- 6.1.3 Linear/Circular arrangements, Digits and Alphabetic Problems and Applications.
- 6.2 Probability
 - 6.2.1 Events and Sample Space, Basic Formulas.
 - 6.2.2 Problems on Coins, Cards and Dices.
 - 6.2.3 Conditional Probability, Bayes' Theorem and their Applications.
- Unit 7: Logical Reasoning II
 - 7.1 Data Sufficiency
 - 7.2 Syllogism

Internal Marks Distribution:-

Sessional (Average of Sessional I & Sessional II)	30 marks
Assignment	10 marks
Class performance	5 marks
Attendance	5 marks

CO Statement (CDC-BCOM-311)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
CDC-BCOM-311.1	-	2	-	-	-	-	-	-	-	1
CDC-BCOM-311.2	2	-	3	-	-	-	-	-	-	-
CDC-BCOM-311.3	-	3	-	-	-	-	2	-	-	-
CDC-BCOM-311.4	1	2	-	-	-	-	2	-	-	-
CDC-BCOM-311.5	-	-	-	-	-	-	-	-	1	2
CDC-BCOM-311.6	1	-	-	-	-	-	1	-	-	2

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

Max. Marks: 200
Continuous Evaluation: 100
End Semester Exams: 100

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;

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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:

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

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;

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. D.A. Decenzeo, 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. T.N. Chhadha, human resource Management. Dhanpat Rai & Co., Delhi.
4. R.S. Diwedi, Personnel management. Oxford & I.B.H., New Delhi.
5. B.P. Singh, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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

Continuous Evaluation: 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. Sri Ram Khanna, Hanspal, Savita, Kapoor, and Awasthi, H.K. “*Consumer Affairs*” ,Delhi University Publication. Pp. 334.
2. V. K. Aggarwal, *Consumer Protection: Law and Practice*. Bharat Law House, Delhi.
3. Pushpa. Girimaji, *Consumer Right for Everyone* Penguin Books.
4. Ralph. Nader, *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.

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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-605: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

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;

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. N. Balasubramanian, Corporate Governance and Stewardship, Tata McGraw Hill, New Delhi.

2. Christine A. Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
3. Michael Blowfield, and Alan Murray, Corporate Responsibility, Oxford University Press.
4. J.P. Sharma, 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	-

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-606: FUNDAMENTALS OF INVESTMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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. C.P. Jones, “Investments Analysis and Management”, Wiley.
2. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra, and B.R. Bagri, 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
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Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

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-608: INTERNATIONAL BUSINESS ENVIRONMENT

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 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. Rajendra P. Maheshwari, , International Business, International Book House
2. Francis Cherunilam, International Business, PHI Learning
3. Pradip Kumar Sinha, and Sanchari Sinha, 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

Distribution of Continuous evaluation table

Sessional- I	30%
Sessional- II	30%
Assignment	20%
Class Performance	10%
Attendance	10%

Assessment Tools:

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

- Class Participation:
- Attendance:
- Term end examination

20 Marks
10 Marks

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BCOM-DS-609 Advanced Taxation UK

Unit Number	Particulars
A	Apply further knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes
1	Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of exemptions and reliefs.
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for income tax and national insurance, under headings:</p> <ul style="list-style-type: none"> • B1 The scope of income tax • B2 Income from employment • B3 Income from self-employment • B4 Property and investment income • B5 The comprehensive computation of taxable income and the income tax liability • B6 National insurance contributions for employed and self-employed persons • B7 The use of exemptions and reliefs in deferring and minimising income tax liabilities <p>The following additional material is also examinable:</p> <p>a. The scope of income tax:</p> <ul style="list-style-type: none"> i) Explain and apply the concepts of residence, domicile and deemed domicile and advise on the relevance to income tax. ii) Advise on the availability of the remittance basis to UK resident individuals. iii) Advise on the tax position of individuals coming to and leaving the UK. iv) Determine the income tax treatment of overseas income. v) Understand the relevance of the OECD model double tax treaty to given situations. vi) Calculate and advise on the double taxation relief available to individuals. <p>a. Income from employment:</p> <ul style="list-style-type: none"> i) Advise on the tax treatment of share option and share incentive schemes. ii) Advise on the tax treatment of lump sum receipts. iii) Identify personal service companies and advise on the tax consequences of providing services via a personal service company. <p>a. Income from self employment:</p> <ul style="list-style-type: none"> i) Advise on a change of accounting date. ii) Advise on the relief available for trading losses following the transfer of a business to a company. iii) Advise on the allocation of the annual investment allowance between related businesses. <p>a. Property and investment income:</p> <ul style="list-style-type: none"> i) Advise on the tax implications of jointly held assets. ii) Recognise the tax treatment of savings income paid net of tax. iii) Income from trusts and settlements: Understand the income tax position of trust

	<p>beneficiaries.</p> <p>a. The comprehensive computation of taxable income and the income tax liability: i) Understand the allocation of the personal allowance to different categories of income. ii) Advise on the income tax position of the income of minor children.</p> <p>a. The use of exemptions and reliefs in deferring and minimising income tax liabilities: i) Understand and apply the rules relating to investments in the seed enterprise investment scheme and the enterprise investment scheme. ii) Understand and apply the rules relating to investments in venture capital trusts. iii) The threshold level of income below which tapering of the pensions annual allowance does not apply</p> <p>Excluded topics The scope of income tax: • Details of specific anti-avoidance provisions, except as stated in the study guide. • Details of what constitutes a remittance. • Profits of non-residents from a trade of dealing in or developing land in the UK. • Offshore receipts in respect of intangible property. Income from employment: • Explanation of the PAYE system. • The overseas aspects of income from employment, including travelling and subsistence expenses.</p> <p>Income from self employment: • Details of specific anti-avoidance provisions, except as stated in the study guide. • The tax treatment of overseas travelling expenses. Property and investment income: • Pre-owned assets • The accrued income scheme • The computation of income tax payable by trustees. • Overseas aspects of income from trusts and settlement. The comprehensive computation of taxable income and the income tax liability: • The child benefit tax charge. • Charitable donations. • Social security benefits apart from the State Retirement Pension. • The reduced anti-avoidance annual allowance applicable to taxpayers accessing their pension flexibly</p> <p>The use of exemptions and reliefs in deferring and minimising income tax liabilities: • The conditions that a company must meet in order to qualify as an EIS/SEIS/VCT company. • The EIS as it applies to knowledge intensive companies. • The transfer of pension benefits on death.</p>
2	<p>Chargeable gains and capital gains tax liabilities in situations involving further overseas aspects and in relation to closely related persons and trusts together with the application of additional exemptions and reliefs.</p>
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for chargeable gains for individuals under headings: • C1 The scope of the taxation of capital gains • C2 The basic principles of computing gains and losses • C3 Gains and losses on the disposal of movable and immovable property • C4 Gains and losses on the disposal of shares and securities</p>

	<ul style="list-style-type: none"> • C5 The computation of capital gains tax • C6 The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets The following additional material is also examinable: <p>a. The scope of the taxation of capital gains:</p> <ul style="list-style-type: none"> i) Determine the tax implications of independent taxation and transfers between spouses. ii) Identify the concepts of residence, domicile and deemed domicile, and determine their relevance to capital gains tax. iii) Advise on the availability of the remittance basis to non-UK domiciled individuals. iv) Determine the UK taxation of foreign gains, including double taxation relief. v) Conclude on the capital gains tax position of individuals coming to and leaving the UK. vi) Advise on the UK taxation of gains on the disposal of UK land and buildings owned by non-residents. vii) Identify the occasions when a chargeable gain would arise on a partner in a partnership on the disposal of a partnership asset. <p>a. Capital gains tax and trusts:</p> <ul style="list-style-type: none"> i) Advise on the capital gains tax implications of transfers of property into trust. ii) Advise on the capital gains tax implications of property passing absolutely from a trust to a beneficiary. <p>a. The basic principles of computing gains and losses:</p> <ul style="list-style-type: none"> i) Identify connected persons for capital gains tax purposes and advise on the tax implications of transfers between connected persons. ii) Advise on the impact of dates of disposal. iii) Evaluate the use of capital losses in the year of death. <p>a. Gains and losses on the disposal of movable and immovable property:</p> <ul style="list-style-type: none"> i) Extend the explanation of part disposals to include small part disposals of land. ii) Determine the gain on the disposal of leases and wasting assets. iii) Extend the explanation of the treatment of assets damaged, lost or destroyed to include capital sums received. iv) Advise on the tax effect of making negligible value claims. <p>a. Gains and losses on the disposal of shares and securities:</p> <ul style="list-style-type: none"> i) Extend the explanation of the treatment of rights issues to include the small part disposal rules applicable to rights issues. ii) Define a qualifying corporate bond (QCB), and understand what makes a corporate bond non-qualifying. Understand the capital gains tax implications of the disposal of QCBs in exchange for cash or shares. iii) Apply the rules relating to reorganisations, reconstructions and amalgamations and advise on the most tax efficient options available in given circumstances. iv) Establish the relief for capital losses on shares in unquoted trading companies. <p>a. The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets:</p> <ul style="list-style-type: none"> i) Understand and apply enterprise investment scheme reinvestment relief. ii) Understand and apply seed enterprise investment scheme reinvestment relief. iii) Advise on the availability of business asset disposal relief in relation to associated disposals. iv) Understand and apply the relief that is available on the transfer of an unincorporated business to a limited company.
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	<p>v) Understand the capital gains tax implications of the variation of wills.</p> <p>Excluded topics</p> <p>The scope of the taxation of capital gains:</p> <ul style="list-style-type: none"> • Detailed knowledge of the statements of practice on partnership capital gains. • Deemed disposals on a change in the profit sharing ratio (PSR) of a partnership. • Capital gains tax on disposals of indirect interests in UK land and buildings by non-residents. <p>Capital gains tax and trusts:</p> <ul style="list-style-type: none"> • Overseas aspects of capital gains tax and trusts. • The computation of capital gains tax payable by trustees. • Transfers of property to or from trustees prior to 22 March 2006. • Knowledge of situations where property is transferred between trusts or where the terms or nature of the trust is altered. • Immediate post-death interest trusts. • Knowledge of the special rules concerning trusts for the disabled, trusts for bereaved minors, transitional serial interest trusts and age 18 to 25 trusts. The basic principles of computing gains and losses: • Conditional contracts • Rebasing of foreign assets held at 5 April 2017. Gains and losses on the disposal of movable and immovable property: • The detailed calculations for chattels where the cost or proceeds are less than £6,000, other than knowledge of the exemption where both cost and proceeds are less than £6,000. • Sets of chattels in relation to the chattels exemption. • The grant of a lease or sub-lease out of either a freehold, long lease or short lease. • Appropriations to and from trading stock (inventory). • Mixed use property. • Payment of capital gains tax by instalments (payments on account on disposals of residential property are examinable). Gains and losses on the disposal of shares and securities: • Computation of cost and indexed cost within the s.104 TCGA 1992 share pool.
3	<p>Inheritance tax in situations involving further aspects of the scope of the tax and the calculation of the liabilities arising, the principles of valuation and the reliefs available, transfers of property to and from trusts, overseas aspects and further aspects of administration.</p>
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for inheritance tax under headings:</p> <ul style="list-style-type: none"> • D1 The basic principles of computing transfers of value • D2 The liabilities arising on the chargeable lifetime transfers and on the death of an individual • D3 The use of exemptions in deferring and minimising inheritance tax liabilities • D4 Payment of inheritance tax The following additional material is also examinable: <p>a. The scope of inheritance tax:</p> <ol style="list-style-type: none"> i) Explain the concepts of domicile and deemed domicile and understand the application of these concepts to inheritance tax. ii) Identify excluded property. iii) Identify and advise on the tax implications of the location of assets. iv) Identify and advise on gifts with reservation of benefit. <p>a. The basic principles of computing transfers of value:</p>

- i) Advise on the principles of valuation including the related property rules.
- ii) Advise on the availability of business property relief and agricultural property relief.
- iii) Identify exempt transfers.
- a. The liabilities arising on chargeable lifetime transfers and on the death of an individual:
 - i) Advise on the tax implications of chargeable lifetime transfers.
 - ii) Advise on the tax implications of transfers within seven years of death
 - iii) Advise on the tax liability arising on a death estate.
 - iv) Understand and apply the tapered withdrawal of the residence nil rate band where the net value of the estate exceeds £2 million.
 - v) Advise on the relief for the fall in value of lifetime gifts.
 - vi) Advise on the operation of quick succession relief.
 - vii) Advise on the operation of double tax relief for inheritance tax.
 - viii) Advise on the inheritance tax effects and advantages of the variation of wills.
 - ix) Advise on the reduced rate of inheritance tax payable when a proportion of a person's estate is bequeathed to charity.
- a. The liabilities arising in respect of transfers to and from trusts and on property within trusts:
 - i) Define a trust.
 - ii) Distinguish between different types of trust.
 - iii) Advise on the inheritance tax implications of transfers of property into trust.
 - iv) Advise on the inheritance tax implications of property passing absolutely from a trust to a beneficiary.
 - v) Identify the occasions on which inheritance tax is payable by trustees.
- a. The use of exemptions and reliefs in deferring and minimising inheritance tax liabilities:
 - i) Advise on the use of reliefs and exemptions to minimise inheritance tax liabilities, as mentioned in the sections above.
- a. The system by which inheritance tax is administered, including the instalment option for the payment of tax:
 - i) Identify the occasions on which inheritance tax may be paid by instalments.
 - ii) Advise on the due dates, interest and penalties for inheritance tax purposes.

Excluded Topics

The scope of inheritance tax:

- Transfers of value by close companies. The liabilities arising on chargeable lifetime transfers and on the death of an individual:
 - Immediate post death interest trusts.
 - Double grossing up on death.
 - Relief on relevant business property and agricultural property given as exempt legacies.
- Detailed knowledge of the double charges legislation. The basic principles of computing transfers of value:
 - Valuation of an annuity or an interest in possession where the trust interest is subject to an annuity.
 - Woodlands relief.
 - Conditional exemption for heritage property. Inheritance tax and trusts:
 - IHT aspects of discretionary trusts prior to 27 March 1974.
 - Trusts created prior to 22 March 2006. • Computation of ten year charges and exit charges.
 - Overseas aspects of inheritance tax and trusts.

	<ul style="list-style-type: none"> • The conditions that had to be satisfied for a trust to be an accumulation and maintenance trust. • Knowledge of situations where property is transferred between trusts or where the terms or nature of the trust is altered. • Knowledge of the special rules concerning trusts for the disabled, trusts for bereaved minors, transitional serial interest trusts and age 18 to 25 trusts. The system by which inheritance tax is administered,: • Knowledge that instalment payments may carry interest and the criteria to be met for instalment payments to be interest-bearing.
4	<p>Corporation tax liabilities in situations involving further overseas and group aspects and in relation to special types of company, and the application of additional exemptions and reliefs.</p>
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide, for corporation tax, under headings:</p> <ul style="list-style-type: none"> • E1 The scope of corporation tax • E2 Taxable total profits • E3 Chargeable gains for companies • E4 The comprehensive computation of the corporation tax liability • E5 The effect of a group corporate structure for corporation tax purposes • E6 The use of exemptions and reliefs in deferring and minimising corporation tax liabilities <p>The following additional material is also examinable:</p> <p>a. The scope of corporation tax:</p> <ol style="list-style-type: none"> i) Identify and calculate corporation tax for companies with investment business. ii) Close companies: <ul style="list-style-type: none"> • Apply the definition of a close company to given situations • Conclude on the tax implications of a company being a close company or a close investment holding company iii) Identify and evaluate the significance of accounting periods on administration or winding up. iv) Conclude on the tax treatment of returns to shareholders after winding up has commenced. v) Advise on the tax implications of a purchase by a company of its own shares. vi) Identify personal service companies and advise on the tax consequences of services being provided via a personal service company. <p>a. Taxable total profits:</p> <ol style="list-style-type: none"> i) Identify qualifying research and development expenditure, both capital and revenue, and determine the reliefs available by reference to the size of the individual company/group. ii) Determine the tax treatment of non trading deficits on loan relationships. iii) Recognise the alternative tax treatments of intangible assets and conclude on the best treatment for a given company. iv) Advise on the impact of the transfer pricing and thin capitalisation rules on companies. v) Advise on the restriction on the use of losses on a change in ownership of a company. vi) Identify the restriction on carried forward trading losses and capital losses for companies with profits over £5 million. <p>a. The comprehensive calculation of the corporation tax liability:</p> <ol style="list-style-type: none"> i) Assess the impact of the OECD model double tax treaty on corporation tax. ii) Evaluate the meaning and implications of a permanent establishment. iii) Identify and advise on the tax implications of controlled foreign companies.

- iv) Advise on the tax position of overseas companies trading in the UK.
- v) Calculate double taxation relief.
- a. The effect of a group structure for corporation tax purposes:
 - i) Advise on the allocation of the annual investment allowance between group or related companies.
 - ii) Advise on the tax consequences of a transfer of intangible assets.
 - iii) Advise on the tax consequences of a transfer of a trade and assets where there is common control.
 - iv) Understand the meaning of consortium owned company and consortium member.
 - v) Advise on the operation of consortium relief.
 - vi) Determine pre-entry losses and understand their tax treatment.
 - vii) Determine the degrouping charge where a company leaves a group within six years of receiving an asset by way of a no gain/no loss transfer.
 - viii) Determine the effects of the antiavoidance provisions, where arrangements exist for a company to leave a group.
 - ix) Advise on the tax treatment of an overseas branch.
- a. The use of exemptions and reliefs in deferring and minimising corporation tax liabilities:
 - i) Determine the application of the substantial shareholdings exemption.

Excluded topics

The scope of corporation tax:

- Details of specific anti-avoidance provisions, except as stated in the Study Guide.
- Profits of non-residents from a trade of dealing in or developing land in the UK.
- Responsibility of senior accounting officers (SAOs) in relation to accounting systems Taxable total profits:
 - Profits attributable to patents
 - Pre-2002 intangible fixed assets
 - Tax avoidance involving carry forward losses
 - Restriction of the deduction of interest expenses for groups with a net interest expense of £2 million
 - Diverted profits tax
 - The disposal of investments in UK land and buildings by non-resident companies.
 - Chargeable gains on disposals of indirect interests in UK land and buildings by non-resident companies
 - Tax relief available in respect of goodwill and customer related intangibles on a business acquisition where qualifying intellectual property is also acquired.
- The comprehensive calculation of the corporation tax liability:
 - Corporation tax rates for companies in the process of winding up.
 - Relief for overseas tax as an expense.
 - Detailed knowledge of specific double taxation agreements.
 - Migration of a UK resident company.
 - Mixer companies.
 - Detailed computational questions on the carry back and carry forward of unrelieved foreign tax.
 - The reduction of double tax relief where losses have been group relieved.
 - Offshore receipts in respect of intangible property.
 - Restrictions on the repayment of losses incurred by small and medium sized enterprises (SMEs) arising from research and development expenditure

	<p>The effect of a group structure for corporation tax purposes:</p> <ul style="list-style-type: none"> • The relief for trading losses incurred by an overseas subsidiary The use of exemptions and reliefs in deferring and minimising corporation tax liabilities: • The substantial shareholdings exemption as it applies to institutional investors.
5	Stamp taxes (stamp duty, stamp duty reserve tax, and stamp duty land tax).
	<p>a. The scope of stamp taxes:</p> <p>i) Identify the property in respect of which stamp taxes are payable.</p> <p>a. Identify and advise on the liabilities arising on transfers.</p> <p>i) Advise on the stamp taxes payable on transfers of shares and securities.</p> <p>ii) Advise on the stamp taxes payable on transfers of land.</p> <p>a. The use of exemptions and reliefs in deferring and minimising stamp taxes:</p> <p>i) Identify transfers involving no consideration.</p> <p>ii) Advise on group transactions</p> <p>Excluded topics</p> <p>The scope of stamp taxes:</p> <ul style="list-style-type: none"> • Leases • Land and Buildings Transaction Tax (LBTT) The liabilities arising on transfers: • The contingency principle. • Residential property • The systems by which stamp taxes are administered
6	Value added tax, tax administration and the UK tax system:
	<p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for value added tax (VAT) under headings:</p> <ul style="list-style-type: none"> • F1 The VAT registration requirements • F2 The computation of VAT liabilities • F3 The effect of special schemes <p>The following additional material is also examinable:</p> <p>i) Advise on the VAT implications of the supply of land and buildings in the UK.</p> <p>ii) Advise on the VAT implications of partial exemption.</p> <p>iii) Advise on the application of the capital goods scheme.</p> <p>a. The contents of the Taxation - United Kingdom (TX-UK) study guide for the UK tax system and its administration under headings:</p> <ul style="list-style-type: none"> • A1 The overall function and purpose of taxation in a modern economy • A2 Principal sources of revenue law and practice • A3 The systems for self assessment and the making of returns • A4 The time limits for the submission of information, claims and payment of tax, including payments on account • A5 The procedures relating to compliance checks, appeals and disputes • A6 Penalties for non-compliance <p>The following additional material is also examinable:</p> <p>i) Advise on the increased penalties which apply in relation to offshore matters.</p> <p>Excluded topics</p>

	<p>Value added tax:</p> <ul style="list-style-type: none"> • The determination of the tax point. • The contents of a valid VAT invoice. • Special place of supply rules for business to consumer supplies of telecommunications, broadcasting and e-services. • Disaggregation of business activities for VAT purposes. • Divisional registration • Making tax digital <p>The UK tax system and its Administration:</p> <ul style="list-style-type: none"> • Extension of offshore assessment time limits.
B	The impact of relevant taxes on various situations and courses of action, including the interaction of taxes
1	Identify and advise on the taxes applicable to a given course of action and their impact.
2	Identify and understand that the alternative ways of achieving personal or business outcomes may lead to different tax consequences.
	a. Calculate the receipts from a transaction, net of tax and compare the results of alternative scenarios and advise on the most tax efficient course of action.
3	Advise how taxation can affect the financial decisions made by businesses (corporate and unincorporated) and by individuals.
	a. Understand and compare and contrast the tax treatment of the sources of finance and investment products available to individuals.
	b. Understand and explain the tax implications of the raising of equity and loan finance.
	c. Explain the tax differences between decisions to lease, use hire purchase or purchase outright.
	d. Understand and explain the impact of taxation on the cash flows of a business.[]
4	Assess the tax advantages and disadvantages of alternative courses of action.
5	Understand the statutory obligations imposed in a given situation, including any time limits for action and advise on the implications of non-compliance.
C	Minimise and/or defer tax liabilities by the use of standard tax planning measures
1	Identify and advise on the types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business.
2	Advise on legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigated.
3	Advise on the appropriateness of such investment, expenditure or measures given a particular taxpayer's circumstances or stated objectives.
4	Advise on the mitigation of tax in the manner recommended by reference to numerical analysis and/or reasoned argument.
5	Be aware of the ethical and professional issues arising from the giving of tax planning advice.
6	Be aware of and give advice on current issues in taxation.
D	Communicate with clients, HM Revenue and Customs and other professionals in an appropriate manner

1	<p>Communicate advice, recommendations and information in the required format: For example the use of:</p> <ul style="list-style-type: none"> • Reports • Letters • Memoranda • Meeting notes
2	Present written information, in language appropriate to the purpose of the communication and the intended recipient.
3	Communicate conclusions reached, together, where necessary with relevant supporting computations.
4	State and explain assumptions made or limitations in the analysis provided; together with any inadequacies in the information available and/or additional information required to provide a fuller analysis.
5	Identify and explain other, non-tax, factors that should be considered.
E	Employability and technology skills
1	Use computer technology to efficiently access and manipulate relevant information
2	Work on relevant response options, using available functions and technology, as would be required in the workplace
3	Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
4	Present data and information effectively, using the appropriate tools

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BCOM-DS-610 Advanced Financial Management

Unit Number	Particulars
A	Role of the senior financial adviser in the multinational organisation
1	The role and responsibility of senior financial executive/advisor
	<ul style="list-style-type: none"> a. Develop strategies for the achievement of the organisational goals in line with its agreed policy framework. b. Recommend strategies for the management of the financial resources of the organisation such that they are utilised in an efficient, effective and transparent way. c. Advise the board of directors or management of the organisation in setting the financial goals of the business and in its financial policy development with particular reference to: <ul style="list-style-type: none"> i) Investment selection and capital resource allocation ii) Minimising the cost of capital iii) Distribution and retention policy iv) Communicating financial policy and corporate goals to internal and external stakeholders v) Financial planning and control vi) The management of risk.
2	Financial strategy formulation
	<ul style="list-style-type: none"> a. Assess organisational performance using methods such as ratios and trends. b. Recommend the optimum capital mix and structure within a specified business context and capital asset structure. c. Recommend appropriate distribution and retention policy. d. Explain the theoretical and practical rationale for the management of risk. e. Assess the organisation's exposure to business and financial risk including operational, reputational, political, economic, regulatory and fiscal risk. f. Develop a framework for risk management, comparing and contrasting risk mitigation, hedging and diversification strategies. g. Establish capital investment monitoring and risk management systems. h. Advise on the impact of behavioural finance on financial strategies / securities prices and why they may not follow the conventional financial theories.
3	Ethical and governance issues
	<ul style="list-style-type: none"> a. Assess the ethical dimension within business issues and decisions and advise on best practice in the financial management of the organisation. b. Demonstrate an understanding of the interconnectedness of the ethics of good business practice between all of the functional areas of the organisation. c. Recommend, within specified problem domains, appropriate strategies for the resolution of stakeholder conflict and advise on alternative approaches that may be adopted. d. Recommend an ethical framework for the development of an organisation's financial policies and a system for the assessment of its ethical impact upon the financial management of the

	<p>organisation.</p> <ul style="list-style-type: none"> e. Explore the areas within the ethical framework of the organisation which may be undermined by agency effects and/or stakeholder conflicts and establish strategies for dealing with them. f. Establish an ethical financial policy for the financial management of the organisation which is grounded in good governance, the highest standards of probity and is fully aligned with the ethical principles of the Association. g. Assess the impact on sustainability and environmental issues arising from alternative organisational business and financial decisions. h. Assess and advise on the impact of investment and financing strategies and decisions on the organisation's stakeholders, from a governance perspective.
4	Management of international trade and finance
	<ul style="list-style-type: none"> a. Advise on the theory and practice of free trade and the management of barriers to trade. b. Demonstrate an up to date understanding of the major trade agreements and common markets and, on the basis of contemporary circumstances, advise on their policies and strategic implications for a given business. c. Discuss how the actions of the World Trade Organisation, the International Monetary Fund, The World Bank and Central Banks can affect a multinational organisation. d. Discuss the role of international financial institutions within the context of a globalised economy, with particular attention to (the Fed, Bank of England, European Central Bank and the Bank of Japan). e. Discuss the role of the international financial markets with respect to the management of global debt, the financial development of the emerging economies and the maintenance of global financial stability. f. Discuss the significance to the organisation, of latest developments in the world financial markets such as the causes and impact of the recent financial crisis; growth and impact of dark pool trading systems; the removal of barriers to the free movement of capital; and the international regulations on money laundering. g. Demonstrate an awareness of new developments in the macroeconomic environment, assessing their impact upon the organisation, and advising on the appropriate response to those developments both internally and externally.
5	Strategic business and financial planning for multinationals
	<ul style="list-style-type: none"> a. Advise on the development of a financial planning framework for a multinational organisation taking into account: <ul style="list-style-type: none"> i) Compliance with national regulatory requirements (for example the London Stock Exchange admission requirements) ii) The mobility of capital across borders and national limitations on remittances and transfer pricing iii) The pattern of economic and other risk exposures in the different national markets iv) Agency issues in the central coordination of overseas operations and the balancing of local financial autonomy with effective central control.
6	Dividend policy in multinationals and transfer pricing
	<ul style="list-style-type: none"> a. Determine a corporation's dividend capacity and its policy given: <ul style="list-style-type: none"> i) The corporation's short- and longterm reinvestment strategy ii) The impact of capital reconstruction programmes such as share repurchase agreements and

	<p>new capital issues on free cash flow to equity.</p> <p>iii) The availability and timing of central remittances iv) The corporate tax regime within the host jurisdiction.</p> <p>v) The organisational policy on the transfer pricing of goods and services across international borders.</p> <p>a. Advise, in the context of a specified capital investment programme, on an organisation's current and projected dividend capacity</p>
B	Advanced investment appraisal
1	Discounted cash flow techniques
	<p>a. Evaluate the potential value added to an organisation arising from a specified capital investment project or portfolio using the net present value (NPV) model.</p> <p>Project modelling should include explicit treatment and discussion of:</p> <p>i) Inflation and specific price variation</p> <p>ii) Taxation including tax allowable depreciation and tax exhaustion</p> <p>iii) Capital rationing. Multi-period capital rationing limited to discussion only</p> <p>iv) Probability analysis and sensitivity analysis when adjusting for risk and uncertainty in investment appraisal</p> <p>v) Risk adjusted discount rates vi) Project duration as a measure of risk.</p> <p>a. Outline the application of Monte Carlo simulation to investment appraisal.</p> <p>Candidates will not be expected to undertake simulations in an examination context but will be expected to demonstrate an understanding of:</p> <p>i) The significance of the simulation output and the assessment of the likelihood of project success</p> <p>ii) The measurement and interpretation of project value at risk.</p> <p>a. Establish the potential economic return (using internal rate of return (IRR) and modified internal rate of return) and advise on a project's return margin. Discuss the relative merits of NPV and IRR.</p>
2	Application of option pricing theory in investment decisions
	<p>a. Apply the Black-Scholes Option Pricing (BSOP) model to financial product valuation and to asset valuation:</p> <p>i) Determine and discuss, using published data, the five principal drivers of option value (value of the underlying, exercise price, time to expiry, volatility and the risk-free rate)</p> <p>ii) Discuss the underlying assumptions, structure, application and limitations of the BSOP model.</p> <p>a. Evaluate embedded real options within a project, classifying them into one of the real option archetypes.</p> <p>b. Assess, calculate and advise on the value of options to delay, expand, redeploy and withdraw using the BSOP model.</p>
3	Impact of financing on investment decisions and adjusted present values
	<p>a. Identify and assess the appropriateness of the range of sources of finance available to an organisation including equity, debt, hybrids, lease finance, venture capital, business angel finance, private equity, asset securitisation and sale, Islamic finance and security token offerings. Including assessment on the financial position, financial risk and the value of an</p>

	<p>organisation.</p> <ul style="list-style-type: none"> b. Discuss the role of, and developments in, Islamic financing as a growing source of finance for organisations; explaining the rationale for its use, and identifying its benefits and deficiencies. c. Calculate the cost of capital of an organisation, including the cost of equity and cost of debt, based on the range of equity and debt sources of finance. Discuss the appropriateness of using the cost of capital to establish project and organisational value, and discuss its relationship to such value. d. Calculate and evaluate project specific cost of equity and cost of capital, including their impact on the overall cost of capital of an organisation. Demonstrate detailed knowledge of business and financial risk, the capital asset pricing model and the relationship between equity and asset betas. e. Assess an organisation's debt exposure to interest rate changes using the simple Macaulay duration and modified duration methods. f. Discuss the benefits and limitations of duration including the impact of convexity. g. Assess the organisation's exposure to credit risk, including: <ul style="list-style-type: none"> i) Explain the role of, and the risk assessment models used by the principal rating agencies ii) Estimate the likely credit spread over risk free iii) Estimate the organisation's current cost of debt capital using the appropriate term structure of interest rates and the credit spread. a. Assess the impact of financing and capital structure upon the organisation with respect to: <ul style="list-style-type: none"> i) Modigliani and Miller propositions, before and after tax ii) Static trade-off theory iii) Pecking order propositions iv) Agency effects. a. Apply the adjusted present value technique to the appraisal of investment decisions that entail significant alterations in the financial structure of the organisation, including their fiscal and transactions cost implications. b. Assess the impact of a significant capital investment project upon the reported financial position and performance of the organisation taking into account alternative financing strategies.
4	Valuation and the use of free cash flows
	<ul style="list-style-type: none"> a. Apply asset based, income based and cash flow based models to value equity. Apply appropriate models, including term structure of interest rates, the yield curve and credit spreads, to value corporate debt. b. Forecast an organisation's free cash flow and its free cash flow to equity (pre and post capital reinvestment). c. Advise on the value of an organisation using its free cash flow and free cash flow to equity under alternative horizon and growth assumptions. d. Explain the role of option pricing models, such as the BSOP model, in the assessment of the value of equity, the value of debt and of default risk.
5	International investment and financing decisions
	<ul style="list-style-type: none"> a. Assess the impact upon the value of a project of alternative exchange rate assumptions. b. Forecast project or organisation free cash flows in any specified currency and determine the project's net present value or organisation value under differing exchange rate, fiscal and transaction cost assumptions. c. Evaluate the significance of exchange controls for a given investment decision and strategies for

	<p>dealing with restricted remittance.</p> <p>d. Assess the impact of a project upon an organisation's exposure to translation, transaction and economic risk.</p> <p>e. Assess and advise on the costs and benefits of alternative sources of finance available within the international equity and bond markets.</p>
C	Acquisitions and mergers
1	Acquisitions and mergers versus other growth strategies
	<p>a. Discuss the arguments for and against the use of acquisitions and mergers as a method of corporate expansion.</p> <p>b. Evaluate the corporate and competitive nature of a given acquisition proposal.</p> <p>c. Advise upon the criteria for choosing an appropriate target for acquisition.</p> <p>d. Compare the various explanations for the high failure rate of acquisitions in enhancing shareholder value.</p> <p>e. Evaluate, from a given context, the potential for synergy separately classified as:</p> <p style="padding-left: 20px;">i) Revenue synergy</p> <p style="padding-left: 20px;">ii) Cost synergy</p> <p style="padding-left: 20px;">iii) Financial synergy.</p> <p>a. Evaluate the use of the reverse takeover as a method of acquisition and as a way of obtaining a stock market listing:</p>
2	Valuation for acquisitions and mergers
	<p>a. Discuss the problem of overvaluation.</p> <p>b. Estimate the potential near-term and continuing growth levels of a corporation's earnings using both internal and external measures.</p> <p>c. Discuss, assess and advise on the value created from an acquisition or merger of both quoted and unquoted entities using models such as:</p> <p style="padding-left: 20px;">i) 'Book value-plus' models</p> <p style="padding-left: 20px;">ii) Market based models</p> <p style="padding-left: 20px;">iii) Cash flow models, including free cash flows. Taking into account the changes in the risk profile and risk exposure of the acquirer and the target entities</p> <p>a. Apply appropriate methods, such as: risk-adjusted cost of capital, adjusted net present values and changing price earnings multipliers resulting from the acquisition or merger, to the valuation process where appropriate.</p> <p>b. Demonstrate an understanding of the procedure for valuing high growth startups.</p>
3	Regulatory framework and processes
	<p>a. Demonstrate an understanding of the principal factors influencing the development of the regulatory framework for mergers and acquisitions globally and, in particular, be able to compare and contrast the shareholder versus the stakeholder models of regulation.</p> <p>b. Identify the main regulatory issues which are likely to arise in the context of a given offer and</p> <p style="padding-left: 20px;">i) assess whether the offer is likely to be in the shareholders' best interests</p> <p style="padding-left: 20px;">ii) advise the directors of a target entity on the most appropriate defence if a specific offer is to be treated as hostile</p>
4	Financing acquisitions and mergers

	<ul style="list-style-type: none"> a. Compare the various sources of financing available for a proposed cashbased acquisition. b. Evaluate the advantages and disadvantages of a financial offer for a given acquisition proposal using pure or mixed mode financing and recommend the most appropriate offer to be made. c. Assess the impact of a given financial offer on the reported financial position and performance of the acquirer.
D	Corporate reconstruction and re-organisation
1	Financial reconstruction
	<ul style="list-style-type: none"> a. Assess an organisational situation and determine whether a financial reconstruction is an appropriate strategy for a given business situation. b. Assess the likely response of the capital market and/or individual suppliers of capital to any reconstruction scheme and the impact their response is likely to have upon the value of the organisation.
2	Business re-organisation
	<ul style="list-style-type: none"> a. Recommend, with reasons, strategies for unbundling parts of a quoted company. b. Evaluate the likely financial and other benefits of unbundling. c. Advise on the financial issues relating to a management buy-out and buy-in.
E	Treasury and advanced risk management techniques
1	The role of the treasury function in multinationals
	<ul style="list-style-type: none"> a. Discuss the role of the treasury management function within: <ul style="list-style-type: none"> i) The short term management of the organisation's financial resources ii) The longer term maximisation of corporate value iii) The management of risk exposure. a. Discuss the operations of the derivatives market, including: <ul style="list-style-type: none"> i) The relative advantages and disadvantages of exchange traded versus OTC agreements ii) Key features, such as standard contracts, tick sizes, margin requirements and margin trading iii) The source of basis risk and how it can be minimised. iv) Risks such as delta, gamma and theta, and how these can be managed.
2	The use of financial derivatives to hedge against forex risk
	<ul style="list-style-type: none"> a. Assess the impact on an organisation to exposure in translation, transaction and economic risks and how these can be managed. b. Evaluate, for a given hedging requirement, which of the following is the most appropriate strategy, given the nature of the underlying position and the risk exposure: <ul style="list-style-type: none"> i) The use of the forward exchange market and the creation of a money market hedge ii) Synthetic foreign exchange agreements (SAFEs) iii) Exchange-traded currency futures contracts iv) Currency swaps v) FOREX swaps vi) Currency options. a. Advise on the use of bilateral and multilateral netting and matching as tools for minimising FOREX transactions costs and the management of market barriers to the free movement of capital and other remittances.
3	The use of financial derivatives to hedge against interest rate risk

	<p>a. Evaluate, for a given hedging requirement, which of the following is the most appropriate given the nature of the underlying position and the risk exposure:</p> <ul style="list-style-type: none"> i) Forward Rate Agreements (FRAs) ii) Interest rate futures iii) Interest rate swaps iv) Interest rate options (including collars).
F	Professional skills
1	Communication
	<ul style="list-style-type: none"> a. Inform concisely, objectively and unambiguously, adopting a suitable style and format, using appropriate technology. b. Persuade using compelling and logical arguments, demonstrating the ability to counter argue where appropriate. c. Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience
2	Analysis and evaluation
	<ul style="list-style-type: none"> a. Investigate relevant information from a range of sources, using appropriate analytical techniques to estimate outcomes, assist in decision-making and to identify opportunities or solutions. b. Consider information, evidence and findings carefully, reflecting on their implications and how they can be used in the interests of the wider organisational goals. c. Assess and apply appropriate judgement when considering organisational issues, problems or when making financial management decisions; taking into account the implications of such decisions on the organisation and those affected. d. Appraise information objectively with a view to balancing the costs, risks, benefits and opportunities, before recommending appropriate solutions or decisions.
3	Scepticism
	<ul style="list-style-type: none"> a. Explore the underlying reasons for a given situation, applying the attitude of an enquiring mind, beyond what is immediately apparent. b. Question opinions, assertions and assumptions, by seeking justifications and obtaining sufficient evidence for either their support and acceptance or rejection. c. Challenge and critically assess the information presented or decisions made, where this is clearly justified, in the wider professional, ethical, organisational, or public interest.
3	Commercial acumen
	<ul style="list-style-type: none"> a. Demonstrate awareness of organisational and external factors, which will affect the financial management decisions of an organisation. b. Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions. c. Show insight and perception in understanding financial issues and wider organisational matters, demonstrating acumen in arriving at appropriate recommendations.
G	Employability and technology skills
1	Use computer technology to efficiently access and manipulate relevant information

2	Work on relevant response options, using available functions and technology, as would be required in the workplace
3	Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools
4	Present data and information effectively, using the appropriate tools

BCOM-DS-611 Advanced Audit & Assurance

Unit Number	Particulars
A	Regulatory environment
1	International regulatory frameworks for audit and assurance services
	<p>a) Explain the need for laws, regulations, standards and other guidance relating to audit, assurance and related services.[]</p> <p>b) Outline and explain the need for the legal and professional framework including:</p> <p>i) public oversight of audit and assurance practice</p> <p>ii) the impact of the UK Corporate Governance Code on audit and assurance practice</p> <p>c) Discuss the role of the audit committee and its impact on audit and assurance practice in relation to:</p> <p>i) the relationship with the external auditor, including the appointment, removal and monitoring of effectiveness; and</p> <p>ii) the oversight and approval of the provision of non-audit services</p>
2	Money laundering
	<p>a) Define ‘money laundering’ and discuss international methods for combatting money laundering.</p> <p>b) Explain the scope of criminal offences of money laundering and how professional accountants may be protected from criminal and civil liability.</p> <p>c) Explain the need for ethical guidance in this area.</p> <p>d) Describe how accountants meet their obligations to help prevent and detect money laundering including record keeping and reporting of suspicion to the appropriate regulatory body.</p> <p>e) Explain the importance of customer due diligence (CDD) also referred to as ‘Know Your Customer (KYC) and recommend the information that should be gathered as part of CDD/KYC.</p> <p>f) Recognise potentially suspicious transactions and assess their impact on reporting duties.</p> <p>g) Describe, with reasons, the basic elements of an anti-money laundering program.</p>
3	Laws and regulations
	<p>a) Compare and contrast the respective responsibilities of management and auditors concerning compliance with laws and regulations in an audit of financial statements.</p> <p>b) Describe the auditors’ considerations of compliance with laws and regulations and plan audit procedures when possible non-compliance is discovered.</p> <p>c) Discuss how and to whom noncompliance should be reported.</p> <p>d) Recognise and recommend when withdrawal from an engagement is necessary.</p>
B	Professional and ethical considerations
1	Code of Ethics and Conduct
	<p>a) Explain the fundamental principles and the conceptual framework approach.</p> <p>b) Identify, evaluate and respond to threats to compliance with the fundamental principles.</p>

	<p>c) Discuss and evaluate the effectiveness of available safeguards.</p> <p>d) Recognise and advise on conflicts in the application of fundamental principles.</p> <p>e) Discuss the importance of professional scepticism in planning and performing an audit.</p> <p>f) Consider the ethical implications of the external auditor providing non-audit services to a client including an internal audit service.</p> <p>g) Assess whether an engagement has been planned and performed with an attitude of professional scepticism and evaluate the implications.</p>
2	Fraud and error
	<p>a) Identify and develop an appropriate response to circumstances which indicate a high risk of error, irregularity, fraud or misstatement in the financial statements or a given situation.</p> <p>b) Compare and contrast the respective responsibilities of management and auditors for fraud and error.</p> <p>c) Describe the matters to be considered and recommend procedures to be carried out to investigate actual and/or potential misstatements in a given situation.</p> <p>d) Explain how, why, when and to whom fraud and error should be reported and the circumstances in which an auditor should withdraw from an engagement.</p> <p>e) Consider the current and possible future role of auditors in preventing, detecting and reporting error and fraud.</p>
3	Professional liability
	<p>a) Recognise circumstances in which professional accountants may have legal liability and the criteria that need to be satisfied for legal liability to be recognised.</p> <p>b) Describe the factors to determine whether or not an auditor is negligent and discuss the auditor's potential liability in given situations.</p> <p>c) Compare and contrast liability owed to client with liability owed to third parties (ie contract vs establishing duty of care).</p> <p>d) Evaluate the practicability and effectiveness of ways in which liability may be restricted including the use of liability limitation agreements.</p> <p>e) Discuss and appraise the principal causes of audit failure and other factors that contribute to the 'expectation gap' (e.g. responsibilities for fraud and error) and recommend ways in which that gap may be bridged.</p>
C	Quality management
1	Quality management (firm and engagement level)
	<p>a) Explain the principles and purpose of quality management of audit and other assurance engagements.</p> <p>b) Describe the elements of a system of quality management relevant to a given firm.</p> <p>c) Evaluate the system of quality management which is in place for a given firm, including the identification and impact of deficiencies, and assess if appropriate quality management has been applied in a given engagement.</p>
2	Advertising, tendering and obtaining professional work and fees
	<p>a) Evaluate the appropriateness of publicity material including the use of the ACCA logo and reference to fees.</p>

	<p>b) Outline the determinants of fee-setting and justify the bases on which fees and commissions may and may not be charged for services.</p> <p>c) Discuss the ethical and other professional problems, for example, lowballing, involved in establishing and negotiating fees for a specified assignment.</p> <p>d) Recognise and explain the matters to be considered prior to tendering for an audit or other professional engagement and explain the information to be included in the proposal.</p>
3	Professional appointments
	<p>a) Explain the matters to be considered and the procedures that an audit firm/professional accountant should carry out before accepting a specified new client/engagement or continuing with an existing engagement, including:</p> <p>i) client acceptance</p> <p>ii) engagement acceptance (new and existing engagements)</p> <p>iii) establishing whether the preconditions for an audit are present</p> <p>iv) agreeing the terms of engagement.</p> <p>b) Recognise the key issues that underlie the agreement of the scope and terms of an engagement with a client.</p>
D	Planning and conducting an audit of historical financial information
1	Planning, materiality and assessing the risk of material misstatement
	<p>a) Define materiality and performance materiality and demonstrate how it should be applied in financial reporting and auditing.</p> <p>b) Discuss and demonstrate the use of analytical procedures in the planning of an assignment.</p> <p>c) Evaluate and prioritise business risks, audit risks and risks of material misstatement for a given assignment.</p> <p>d) Interpret the results of analytical procedures, in an unbiased manner and apply professional scepticism to support the identification of contradictory information and assessment of risks of material misstatement.</p> <p>e) Explain the results of planning and risk assessment procedures to determine the relevant audit strategy including the auditor's responses.</p> <p>f) Explain the planning procedures specific to an initial audit engagement.</p> <p>g) Discuss the importance of the auditor gaining an understanding of the entity including the applicable financial reporting framework, its accounting policies, significant classes of transactions, balances and disclosures and the entity's system of internal control and recommend additional information which may be required in gaining that understanding. h) Discuss how transnational audits may differ from other audits of historical financial information (e.g. in terms of applicable financial reporting and auditing standards, listing requirements and corporate governance requirements).</p> <p>i) Recognise matters which are not relevant to the planning of an assignment</p>

2	Evidence and testing considerations
	<p>a) Identify and describe audit procedures (including substantive and tests of controls (for both direct and indirect controls)) to obtain sufficient appropriate audit evidence from identified sources to support the relevant assertions and disclosures.</p> <p>b) Assess and describe how IT can be used to assist the auditor and recommend the use of automated tools and techniques, such as audit software, test data and other data analytics where appropriate.</p> <p>c) Evaluate and interpret the results of data analytics tools when used during planning or evidence collection.</p> <p>d) Recommend additional information which may be required to effectively carry out a planned engagement or a specific aspect of an engagement.</p> <p>e) Apply the further considerations and audit procedures relevant to initial engagements.</p> <p>f) Apply analytical procedures to financial and non-financial data.</p> <p>3g) Explain the specific audit problems and procedures concerning related parties and related party transactions.</p> <p>h) Recognise circumstances that may indicate the existence of unidentified related parties and recommend appropriate audit procedures.</p>
3	Audit procedures and obtaining evidence
	<p>a) Design appropriate audit procedures relating to:</p> <ul style="list-style-type: none"> i) inventory (including standard costing systems) ii) non-current assets iii) intangible assets iv) biological assets v) investment properties vi) assets held for sale and discontinued operations vii) financial instruments viii) accounting estimates including fair values ix) government grants x) leases xi) impairment xii) provisions, contingent liabilities and contingent assets xiii) borrowing costs. xiv) employee benefits xv) share-based payment transactions xvi) taxation (including deferred tax) xvii) related parties xviii) revenue from contracts with customers xix) statement of cash flows xx) business combinations xxi) events after the end of the reporting period xxii) the effects of foreign exchange rates xxiii) segmental reporting xxiv) financial statement notes and related disclosures xxv) earnings per share xxvi) changes in accounting policy

	<p>xxvii) payroll and other expenses</p> <p>b) Explain how the auditor’s responsibilities for corresponding figures, comparative financial statements, and ‘other information’, are discharged.[3] c) Explain the auditor’s main considerations in respect of social and environmental matters and how they impact on entities and their financial statements (e.g. impairment of assets, provisions and contingent liabilities).</p>
4	Using the work of others
	<p>a) Recognise when it is justifiable to place reliance on the work of an expert (e.g. a surveyor employed by the audit client or audit firm).</p> <p>b) Evaluate the potential impact of an internal audit department on the planning and performance of the external audit.</p> <p>c) Assess the appropriateness and sufficiency of the work of internal auditors and the extent to which reliance can be placed on it.</p> <p>d) Recognise and evaluate the impact of outsourced functions, such as payroll, on the conduct of an audit.</p>
5	Group audits
	<p>a) Recognise the specific matters to be considered before accepting appointment as group auditor to a group in a given situation.</p> <p>b) Identify and describe the matters to be considered and the procedures to be performed at the planning stage, when a group auditor considers the use of the work of component auditors.</p> <p>c) Identify and explain the matters specific to planning an audit of group financial statements including: assessment of group and component materiality, the impact of noncoterminous year ends within a group, changes in group structure or a complex group structure.</p> <p>d) Recommend and discuss the communications and content therein to be provided by the group auditor to the component auditor in a given situation.</p> <p>e) Recognise the audit problems and describe audit procedures specific to: a business combination, including the classification of investments the determination of goodwill and its impairment, group accounting policies, intra-group trading, equity accounting for associates and joint ventures, changes in group structure, including acquisitions and disposals, and accounting for a foreign subsidiary.</p> <p>f) In respect of the consolidation process identify and explain the relevant audit risks and audit procedures necessary to obtain sufficient appropriate evidence.</p> <p>g) Consider how the group auditor should evaluate the audit work performed by a component auditor</p> <p>h) Explain the responsibilities of the component auditor before accepting appointment, and the procedures to be performed in a group situation.</p> <p>i) Justify the situations where a joint audit would be appropriate.</p>
E	Completion, review and reporting
1	Subsequent events and going concern

	<p>a) Design audit procedures to identify subsequent events which may require adjustment to, or disclosure in, the financial statements of a given entity.</p> <p>b) Evaluate indicators that the going concern basis of accounting may be in doubt and recognise mitigating factors.</p> <p>c) Recommend audit procedures or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern basis of accounting in given situations.</p> <p>d) Assess the adequacy of disclosures in financial statements relating to going concern and explain the implications for the auditor's report with regard to the going concern basis of accounting.</p>
2	Completion and final review
	<p>a) Apply analytical procedures for the purposes of evaluation and review and evaluate the results in the context of other audit evidence.</p> <p>b) Assess whether an engagement has been planned and performed in accordance with professional standards.</p> <p>c) Evaluate whether reports issued are appropriate in the circumstances.</p> <p>d) Evaluate as part of the final review the matters (eg materiality, risk, relevant accounting standards) and audit evidence to confirm if sufficient and appropriate evidence has been obtained. [</p> <p>e) Justify the review procedures which should be performed in a given assignment, including the need for an engagement quality review and the appropriateness of the review performed, and recommend additional procedures or actions needed in the circumstances.</p> <p>f) Evaluate the use of written representations from management to support other audit evidence.</p>
3	Auditor's reports
	<p>a) Determine the form and content of an auditor's report and assess the appropriateness of the contents of an auditor's report containing an unmodified opinion.</p> <p>b) Recognise and evaluate the factors to be taken into account when forming an audit opinion in a given situation, including the effect of uncorrected misstatements, and justify audit opinions which are consistent with the results of audit procedures.</p> <p>c) Critically appraise the form and content of an auditor's report in a given situation.</p> <p>d) Assess whether or not a proposed audit opinion is appropriate.</p> <p>e) Advise on the actions which may be taken by the auditor in the event that a modified auditor's opinion is issued.</p> <p>f) Explain the implications for the auditor's report on the group financial statements of an entity where the opinion on a component is modified in a given situation.</p> <p>g) Recognise when the use of an emphasis of matter paragraph, other matter paragraph and KAM disclosure would be appropriate and recommend and justify the content of each. h) Discuss the courses of action available to an auditor if a material inconsistency or material misstatement exists in relation to other information such as contained in the integrated report.</p>

- 4 Reports to those charged with governance and management
- a) Critically assess the quality of a report to those charged with governance and management.
- b) Advise on the content of reports to those charged with governance and management in a given situation.
- F Other assignments
- 1 Audit-related and assurance services
- a) Describe the nature of audit-related services, the circumstances in which they might be required, and the comparative levels of assurance provided by professional accountants and distinguish between:
- i) audit-related services and an audit of historical financial statements ii) an attestation engagement and a direct engagement.
- b) Describe the main categories of assurance services that audit firms can provide and assess the benefits of providing these services to management and external users.
- c) Describe the level of assurance (reasonable, high, moderate, limited, negative) for an engagement depending on the subject matter evaluated, the criteria used, the procedures applied, and the quality and quantity of evidence obtained.
- 2 Specific assignments
- Due Diligence
 - Review of interim financial information
 - Prospective financial information
 - Forensic audits
- For each of the other assignments listed above:
- a) Define and describe the purpose of each type of assignment and analyse the appropriate level of assurance which may be offered by a professional firm in relation to these assignments.
- b) Evaluate the matters to be considered before accepting the engagement, including

any ethical and professional considerations.

c) Plan the assignment, applying professional scepticism, to gather suitable evidence and provide an appropriate level of assurance in line with the objectives of the assignment.

d) Discuss the level of assurance that the auditor may provide and explain the other factors to be considered in

determining the nature, timing and extent of examination procedures.

e) Describe and recommend appropriate substantive, examination or investigative procedures which can be used to gather sufficient and appropriate evidence in the circumstances.

3 . The audit of social, environmental, sustainability and integrated reporting

a) Plan an engagement to provide assurance on integrated reporting (performance measures and sustainability indicators).

b) Describe the difficulties in measuring and reporting on economic, environmental, social and sustainability information and give examples of performance measures and sustainability indicators.

c) Describe substantive procedures to detect potential misstatements in respect of socio-environmental and sustainability matters.

d) Discuss the form and content of an independent verification statement of an integrated report or sustainability information.

4 Auditing aspects of insolvency (and similar procedures)

a) Explain the meaning of, and describe the procedures involved in placing a company into voluntary or compulsory liquidation or administration.

b) Explain the consequences of liquidation or administration for a company and its stakeholders.

c) Advise on the differences between fraudulent and wrongful trading and the consequences for company directors.

d) Examine the financial position of a company and determine whether it is insolvent.

e) Identify the circumstances where administration could be adopted as an alternative to liquidation and explain the benefits of administration compared to

liquidation.

f) Explain and apply the priority for the allocation of company assets.

5 Reporting on other assignments

a) Analyse the form and content of the professional accountant's report for an assurance engagement as compared with an auditor's report.

b) Discuss the content of a report for an examination of prospective financial information.

c) Discuss the effectiveness of the 'negative assurance' form of reporting and evaluate situations in which it may be appropriate to modify a conclusion.

C Current issues and developments

Discuss the relative merits and the consequences of different standpoints taken in current debates and express opinions supported by reasoned arguments.

1 Professional and ethical developments

a) Discuss emerging ethical issues and evaluate the potential impact on the profession, firms and auditors.

b) Discuss the content and impact of exposure drafts, consultations and other pronouncements issued by FRC and IFAC and its supporting bodies (including IAASB, IESBA and TAC).

2 Other current issues

a) Discuss current developments in auditing standards including the need for new and revised standards and evaluate their impact on the conduct of audits.

b) Discuss current developments in business practices, practice management and audit methodology and evaluate the potential impact on the conduct of an audit and audit quality.

c) Discuss the proposed changes to the audit profession in the UK and critically evaluate the implications of these changes for companies and audit firms and their impact on audit process and quality.

d) Discuss current developments in emerging technologies, including big data and the use of automated tools and techniques such as data analytics and sustainability reporting and the potential impact on the conduct of an audit and audit quality.

e) Discuss the impact of significant global events on audit practice.

H Professional skills

1 Communication

a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, using appropriate technology.

b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.

c) Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.

2 Analysis and Evaluation

a) Investigate relevant information from a range of sources, using appropriate analytical techniques to establish reasons and causes of issues, connections between different sources of information and to determine significant risks and appropriate responses.

b) Consider information, evidence and findings carefully, reflecting on their implications and how they impact the engagement, audit firm or audit client.

c) Assess and apply appropriate judgement when considering ethical and professional issues, audit matters and when making conclusions or recommendations, taking into account the implications of such decisions on the audit firm, engagement and audit client.

d) Appraise information objectively, in order to effectively prioritise audit issues, explore suitable audit responses and when making decisions, devising courses of action or determining audit conclusions.

3 Professional scepticism and judgement

a) Explore the underlying reasons for issues, applying an attitude of a questioning mind, beyond what is immediately apparent from the usual sources and opinions available and demonstrate the ability to be alert to, and identify, conditions which might indicate misstatements or the existence of fraud or error.

b) Question contradictory information or facts, opinions, assertions and the reliability or inherent bias of information presented, by seeking corroboratory or additional information to either support or reject its acceptance.

c) Challenge and critically assess the information and evidence presented, or decisions made, to reach a conclusion on whether sufficient and appropriate evidence has been obtained on which to base the audit opinion.

d) Demonstrate appropriate professional judgement, including the application of appropriate auditing, accounting and ethical standards, to draw conclusions

and make informed decisions about the courses of action which are appropriate in the context of the engagement.

4 Commercial Acumen

a) Demonstrate awareness of any wider external factors or implications, in a given scenario, for the audit engagement, audit firm or audit client.

b) Recognise key issues and limitations, and consider the plausibility, and the practical or commercial implications, of recommendations made in the context of the engagement and audit firm.

c) Show insight and perception in understanding the wider implications and impact of implementing relevant recommendations and demonstrate acumen in arriving at suitable conclusions.

I Employability and technology skills

1. Use computer technology to efficiently access and manipulate relevant information.

2. Work on relevant response options, using available functions and technology, as required by the workspace.

3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools

4. Present data and information effectively, using the appropriate tools.

MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)
BCOM-DS-651: Advanced Excel for Financial Decisions

Periods/week Credits

Max. Marks: 200

L: 0 T: 0 P: 8 4

Internal/Continuous Evaluation: 100

Duration of Examination: 3 Hrs

End Semester Exams: 100

Course Outcomes: Student should be able to:

BCOM-DS-651.1. analyse the technical skills in computers;

BCOM-DS-651.2. apply MS-Excel in Financial Analysis;

BCOM-DS-651.3. use of computer for construction of financial statements

BCOM-DS-651.4. understand the technological aspects of financial analysis and decisions

List of Experiments:

Data arrangement and formatting

Creating different Charts and their interpretation

Column charts

Line charts

Bar charts

Pie charts

Combo Charts

Formulas in Excel (Mathematical, Statistical and Logical using financial data)

What If Analysis using MS-Excel

Data Validation for financial data

Data Visualization to organize and optimize finance

Data Consolidation to standardize data for analysis and decision making

Pivot Tables to summarize data

Macros to perform and generate complex reports

Data Analysis for financial data

Preparing P&L, Calculating Gross Profit & EBITDA(Earnings before interest and tax)

Homework: Calculate Operating Profit, PBIT(Profit before interest and tax), & Net Profit

Calculating Operating Profit, PBIT(Profit before interest and tax), & Net Profit

Preparing Balance Sheet, Calculating Asset Turnover

Return on Capital Employed, Return on Equity, Gearing, Interest Cover

Current Ratio, Quick Ratio, Receivables Collection Period

Payables Payment Period, Inventory Turnover Period

Preparing Trial Balance, Preparing Ledgers (Accounting Transactions)

Defining Cash Flow Statement Structure

Data Modeling for Cash Flow Structure, Setting up Cash Flow Statement

Making our measures work for Cash Flow Statement

Defining measures for positive only and negative only values

Calculating the Cash Flow Statement Value

Calculating the Closing Balance of Cash for Cash Flow Statement

Calculating the Opening Balance of Cash for Cash Flow Statement

Checking the accuracy of values

Revising Statement of Changes in Equity structure, Defining and Understanding SOCE(Statement of change in equity) structure, Setting up Statement of

Changes in Equity

Defining the SOCE values measure, Adding Opening Balance in SOCE measure

Recommended Books:

P. K. Sinha, and Priti Sinha, Computer Fundamentals, BPB Publications.

V. Rajaraman, Fundamentals of Computers, Prentice Hall of India.

B. Ram, Computer Fundamentals, New Age Publications, New Delhi

Shah P, Financial Accounting for Management, Oxford University Press, New Delhi

Only latest available editions of the books are recommended.

Software required: Latest version MS-Excel

Instructions for paper setting: A major project will be given to all students; report of the same should be submitted in a particular time frame. Assessment will be done on the basis of project, practical work in lab and viva.

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-651.1	3							1		
BCOM-DS-651.2		1					2		2	
BCOM-DS-651.3	3		3					1		2
BCOM-DS-651.4			2						2	

Distribution of Continuous evaluation table

Viva- I	20%
Viva- II	20%
Project	40%
Class Performance	10%
Attendance	10%

Assessment Tools:

Project file

Experiments in lab

File work/Class Performance

Viva (Question and answers in lab)

End Term Practical Exam

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MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)
CDC-BCOM-312 : Placement Competency Enhancement-IV

Periods/week	Credits	Max. Marks : 100
L: 1 T: 0	APC	Internal Evaluation: 50
Duration of Examination: 1.5 Hrs		End Semester Examination: 50

Course Outcomes: The students would be able to:

1. Students will develop personal effectiveness in personal and professional situations
2. Students will learn to be emotionally mature individuals.
3. Students will be able to ace the interviews after learning the nuances of personal interviews.

Unit 1: Personal Effectiveness - I

- 1.1 Accountability, Adaptability for Success
- 1.2 Building Your Self Esteem and Assertiveness Skills
- 1.3: Building Relationships for Success
- 1.4 Self Mastery – A Plan for Personal Success
- 1.5 Boosting Your Confidence, Public Speaking and Performance
- 1.6 How to Set Goals When Everything Feels Like a Priority

Unit 2: Personal Effectiveness - II

- 2.1 Emotional Intelligence, Daniel Goleman's components of EI
- 2.2 Self Awareness
- 2.3: Empathy
- 2.4 Self Regulation
- 2.5 Internal Motivation
- 2.6 Social Skills

Unit 3: Managing Interviews - I

- 3.1. Developing the employability mindset
- 3.2. Preparing for Self -Introduction
- 3.3. Researching the employer
- 3.4. Portfolio Management
- 3.5 Types of Interviews & Interview etiquette

Unit 4: Managing Interviews - II

- 4.1. Professional Attire, Dressing
- 4.2. Body Language in interviews
- 4.3. Resume Check
- 4.4. Answering Difficult Questions in an Interview
- 4.5 Mock Interviews

CO Statement (CDC-BCOM-312)	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
CDC-BCOM-312.1	-	2	2	1	-	-	-	-	1	-
CDC-BCOM-312.2	-	-	2	2	-	-	1	-	1	-
CDC-BCOM-312.3	-	2	1	-	-	-	1	-	1	-

Internal Marks Distribution:-

Sessional (Average of Sessional I & Sessional II)	30 marks
Assignment	10 marks
Class performance	5 marks
Attendance	5 marks

Appendix – 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		√	
Professional Communication - I	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-205			√
Principles of Marketing	BCOM-DS-302	√		
Business Statistics	BCOM-DS-303		√	
Financial Markets, Instruments	BCOM-DS-304			√
Research Innovation Catalyst - I	RIC – I	√		
Basics of Entrepreneurship	BCOM-DS-305		√	
Consumer Behaviour	BCOM-DS-306	√		
Income Tax Law and Practices	BCOM-DS-401		√	

Cost Accounting	BCOM-DS-307		√	
Business Research Method	BCOM-DS-403		√	√
E Commerce	BCOM-DS-404A			√
Capital Markets	BCOM-DS-405			√
Organisational Behaviour	BCOM-DS-406			√
Management Accounting	BCOM-DS-407		√	
Indirect Taxation	BCOM-DS-502		√	
Business Project	BCOM-DS-551		√	
Banking and Insurance	BCOM-DS-504		√	
Advance Advertising and Sales Promotions	BCOM-DS-505			√
Corporate Tax Planning	BCOM-DS-506		√	
Financial Analysis and Reporting	BCOM-DS-507			√
Entrepreneurship Development	BCOM-DS-508	√		
Financial Management	BCOM-DS-503		√	
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			√

Appendix - III

Courses focusing on Entrepreneurship, Employability and Skill development

Courses	Entrepreneurship	Employability	Skill Development
Financial Accounting		✓	
Business Communication			✓
Corporate Accounting		✓	
Basics of Entrepreneurship	✓		
Income Tax Law and Practices		✓	
Cost Accounting		✓	
Capital Markets		✓	✓
Indirect Taxation		✓	
Corporate Tax Planning		✓	
Entrepreneurship Development	✓		
Financial Management		✓	
Auditing and Corporate Governance		✓	
Fundamentals of Investments	✓	✓	
Financial Analysis and Reporting		✓	