



छत्रपति शाहू जी महाराज विश्वविद्यालय, कानपुर

CHHATRAPATI SHAHUJI MAHARAJ UNIVERSITY, KANPUR

(पूर्ववर्ती कानपुर विश्वविद्यालय कानपुर)

Formerly Kanpur University, Kanpur – 208024

A Documentary Support

For

Metric No. – 1.1.1

Programme Outcomes & Course Outcomes

Under the

Criteria - I

(Curriculum Design and Development)

Key Indicator - 1.1

In

Metric No. – 1.1.1

Bachelor of Commerce (Honors)


Co-ordinator
Internal Quality Assurance Cell
CSJM University, Kanpur


(Registrar)
C.S.J.M. University
Kanpur

REGISTRAR
C.S.J.M. UNIVERSITY
KANPUR

Department of Commerce
B.Com (Hons)

B.COM HONS' is a 3 years full time programme. The course structure and programme ordinance are as follows:

Programme Outcomes (PO)
Programme Specific Outcome (PSO)
Course Outcomes (CO)

Programme Outcomes (PO)

PO1: This Program Could Provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements of National and International market.

PO2: After completing graduation, Students Can Get skills Regarding Various Aspects Like Marketing Manager, Selling Manager, Overall Administration abilities of the Company.

PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO4: Students can independently startup their own business across the globe.

PO5: Students can get thorough knowledge of finance and commerce.

PO6: The knowledge of different specializations in accounting, costing, banking and finance With the practical exposure helps the students to stand in organization.

Programme Specific Outcome(PSO)

PSO1: After completing 3 years (six semesters) for B.Com Honours Students would gain a through grounding in the fundamentals of Commerce.

PSO2: The Commence focused curriculum offers a number of specialisation and practical exposures which would equip the student to face the modern day challenges in Commerce and Business.

PSO3: The all-inclusive outlook of the course offer a number of value based and job orient-ed courses ensures that Student are trained into up to date.

PSO4: Student will be able to demonstrate the progress learning of various tax issue and tax reforms related to Individual. Student will able to demonstrate knowledge in setting up a computerised set of Accounting Books.

PSO5: Student will demonstrate progressive affective domain development of values, the role of Accounting in society and business.

PSO6: Student will earn relevant Financial Accounting career skills, applying both Quantitative and Qualitative Knowledge to their future career in business.

PSO7: Student will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

PSO8: Student will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant which will help learners to process and other soft skills and to react aptly when confronted with critical decision making.

COURSE STRUCTURE:

The programme shall be of 3 years duration i.e. 1st, 2nd & 3rd year. Each year consists of 2 semesters.

The list of papers offered during 1st, 2nd & 3rd year of the programme shall be as follows:

Local Regional National Global

FIRST YEAR

1st Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH101	Financial Accounting	25	75
BCH102	Financial Mathematics	25	75
BCH103	Business Environment	25	75
BCH104	Principles of Economics	25	75
BCH105	Communicative Skill	25	75
BCH106	Essentials of Management	25	75
	TOTAL MARKS	150	450

2nd Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH201	Statistical methods	25	75
BCH202	Management information system	25	75
BCH203	Organizational behaviour	25	75
BCH204	Business economics	25	75
BCH205	Indian economy and public finance	25	75
BCH206	Business policy	25	75
BCH207	Comprehensive viva-voce	—	100
	TOTAL MARKS	150	550

SECOND YEAR

3rd Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH301	Cost Accounting	25	75
BCH302	Banking Operations Management	25	75
BCH303	Operations Management	25	75
BCH304	Marketing Management	25	75
BCH305	Company Law & Secretarial Practice	25	75
BCH306	Business Laws	25	75
	TOTAL MARKS	150	450

4th Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH401	Management Accounting	25	75
BCH402	Human Resource Management	25	75
BCH403	Operations Research	25	75
BCH404	Income tax law and accounts	25	75
BCH405	Financial Management	25	75
BCH406	International Finance	25	75
BCH407	Comprehensive viva -voce	-	100
	TOTAL MARKS	150	550

THIRD YEAR

5th Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH501	Industrial Laws	25	75
BCH502	Consumer Behaviour and advertising management	25	75
BCH503	Insurance and risk management	25	75
BCH504	Corporate Accounting	25	75
BCH505(AFS) Or BCH505(ITEM)	Specialized Accounting Or International Business Environment	25	75
BCH506(AFS) Or BCH506(ITEM)	Financial institution & services Or International business	25	75
BCH507	Summer internship report & viva-voce	-	100
BCHNC508	Foreign language (German// French/Chinese) (non-credit)	-	-
	TOTAL MARKS	150	550

6th Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH601	Goods and services tax in India	25	75
BCH602	Audit Procedures and standards	25	75
BCH603	Business ethics and corporate governance	25	75
BCH604	Entrepreneurship and Project Management	25	75
BCH605(AFS) Or BCH605(ITEM)	GST accounting: Procedure and software operation Or Foreign trade procedures and documentation	25	75
BCH606(AFS) Or BCH606(ITEM)	Security analysis and portfolio management Or Contemporary issues in International trade	25	75
BCH607	Case study project and viva –voce	-	100
	TOTAL MARKS	150	550

BCH 101 FINANCIAL ACCOUNTING

Subject code	Subject name	CO no.	Course outcomes
BCH-101	FINANCIAL ACCOUNTING	BCH-101.1	To know about the basic introduction of Accounts with its Fundamental basics.
		BCH-101.2	To understand the earning of Financial Statement with special reference To Gross Profit , Net Profit, Assets, Liabilities and Capital. The necessity of providing Depreciation and its calculation.
		BCH-101.3	To understand the working of Hire Purchase and Installment system. And Accounting of the Branch and Lease.
		BCH-101.4	Preparations of Accounts in Shipping Transport, calculation of claims against Insurance company and accounts of Royalty.

Unit I: Accounting: Definitions, Functions, Objectives Nature and Scope Limitation Branches. Accounting as an information system. Accounting Principles- concepts and conventions. Accounting standards- Indian and International Context. Basic Accounting Process- Journal, Ledger Trial Balance, Double Entry System, Systems of Accounting.

Unit II: Business Income: Measurement, concept of Capital and Revenue. Final Accounts of Non- Corporate Entities. Final Accounts of Non-Profit making Organizations. Accounting for Depreciations.

Unit III: Hire Purchase System, Installment Payment System, Branch Accounting, Lease Accounting.

Unit IV: Voyage Accounts, Accounting for Insurance Claims, Royalty Accounts.

Recommended Books

- Financial Accounting S.N. Maheshwari Vikas Publishing House; Sixth edition, 2018
- Advanced Accounting Vol I R.L. Gupta & Radha Sawami Eighth Edition: 2022, SULTAN CHAND & SONS Educational Publishers
- Modern Accounting Mukherjee & Hanif (Volume I), 3rd Edition 2018, Mohammed Hanif, Amitabha Mukherjee

Reference Books

- The Essence of Financial Accounting- Chadwick, L. PHI, 2nd Edition
- Financial & Managerial Accounting- Jan Williams, Sue Haka, Mark Bettner, Joseph Carcillo.
- Financial and Management Accounting: An Introduction, Bierman, H. MacMillian, New York

Website Link

- <https://www.coursera.org/learn/wharton-accounting>
- <https://www.similarweb.com/top-websites/finance/accounting-and-auditing/>

BCH102 FINANCIAL MATHEMATICS

Subject code	Subject name	CO no.	Course outcomes
BCH-102	FINANCIAL MATHEMATICS	BCH-102.1	The purpose of this course is to provide a reasonably thorough Introduction to the broad range of The fundamentals of interest rates
		BCH-102.2	Firstly, you will have an Understanding of some of the approaches used in financial management. The outcomes of the course are twofold.
		BCH-102.3	Time value of money, valuation of annuities, valuation of securities And investment decision making.
		BCH-102.4	You will have an awareness of Some practical aspects used in Valuation of securities

Unit I: Fundamental concepts of Financial Mathematics: Simple and compound interest. Kinds of interest rates: Effective rate, nominal rate and force of interest rates: Effective rate, nominal rate and force of interest. Calculation of accumulated value using different kinds of interest rates.

Unit II: Present value calculation and discount rate. Nominal rate of discount and its relationship with effective rate of discount. Equation of payments interest & Discount. Interest computation product method.

Unit III: Valuation of annuities: Present value of annuity. Present value of annuity payable time in a given period. Present value of deferred annuity. Present value of varying annuity. Accumulated Value of Annuity. Accumulated value of annuity payable p time in a given period.

Unit IV: Analysis of annuity, Calculation of capital component and interest, Component in instalments. Outstanding liabilities after nth installment, Sinking fund. Reserve value of a policy, free policy. Surrender value of policy, Valuation of securities.

Text Books

- Financial Mathematics: B.L. Bajpai, New Royal Book Company
- Financial Mathematics: Dr. S.P. Gupta, Sahitya Bhawan, 2022

Reference books

- Financial Mathematics: A. Lenin Jothi, Himalaya Pub, 2015
- Financial Mathematics: Sankalp Srivastava, New Age Publication, 2011

Website Link

- <https://www1.maths.leeds.ac.uk/~jitse/math1510/notes-all.pdf>
- https://www.researchgate.net/publication/328630014_Financial_Mathematics_Lecture_Notes_II

BCH-103 BUSINESS ENVIRONMENT

Subject code	Subject name	CO no.	Course outcomes
BCH-103	BUSINESS ENVIRONMENT	BCH-103.1	The topics of this curriculum centre around building capability among students to become well-versed with all the elements and factors that have a bearing on business.
		BCH-103.2	The discipline also aims to bring clearer understanding to students about the past, present and future scenarios of business in our country.
		BCH-103.3	This course is to provide a reason apply thorough understanding of the dynamic situations to which a business is exposed.
		BCH-103.4	Get better insights into the legal set up of the country which would enhance the knowledge of students and will help to set up their own business

Unit I: The concept of Business Environment, its significance and Nature, Matrix of Different Environmental Factors. The process of Environmental Scanning, Basic Philosophies of Capitalism and Socialism with their variants

Unit II: The Politico-Legal Environment, The relationship between Business and Government in India, An introduction to some important business laws like The Competition Act, 2002, Industries (Development and Regulation) Act, FEMA, SEBI, the Fugitive Economic Offenders Act, 2018, The Changing Dimension of these Laws and their impact on Business.

Unit III: The Economic Environment, Strategy and planning in India. The concept of mixed economy, the public Sector-and the private sector and their changing Roles. The Industrial Policy in India in recent years. The new Economic Policy- Liberalization, Globalization and privatization and their impact on businesses, The Monetary Policy and Fiscal Policy and Union Budget as an instrument of growth and their impact on business. Foreign Trade Policy.

Unit IV: Socio-Cultural Environment in India, Salient features of Indian Culture and Values and their Implications for Industrialization and Economic growth, New Demand for Consumer Industries; theory of Consumerism, Development of Business Entrepreneurship in India, Social Responsibility of Business, Policy for Research and Development in India. The Problem of Selecting Appropriate Technology. The Multinationals as a source of Technology.

Text BOOK

- Dr. VC SINHA: Business Environment, Sahitya bhawan publication, 2020

REFERENCE BOOK

- Cherunilum, Francis, Business Environment, Himalaya Publishing House Dutta and Sundaram, Indian Economy, S. Chand and Co.
- M.J., Business Environment, RBSA Publishers, Jaipur, 1996.

Websites

- Wikipedia
- Squarespace

BCH-104 PRINCIPLES OF ECONOMICS

Subject code	Subject name	CO no.	Course outcomes
BCH-104	Principles of Economics	BCH-104.1	Introduction to a broad range of economic concepts, theories and analytical techniques. It considers both micro economics - the analysis of choices made by individual decision-making units (households and firms) and macro economics.
		BCH-104.2	To develop students critical thinking and analytical abilities as well as to understand economic principles and how they relate to the world we live in.
		BCH-104.3	To make students understand how and why markets (one important mechanism for allocating scarce resources) work, why they may fail to work, and the implications for social policy of both their successes and failures.
		BCH-104.4	To introduce students to the difference between economic growth and development, highlighting that there is no single cause for economic progress, but that a combination of factors- among them the improvement of physical and human capital, the reduction of inequality, and institutions.

Unit I: The meaning and definition of economics: Adam Smith, Marshall and Samuelson. Methods of economics

: Inductive v/s Deductive methods, Micro v/s Macro Economics. Concept of equilibrium – Stable, unstable and neutral equilibrium, significance of elasticity of demand in Business Decisions. Demand estimation and demand forecasting. Indifference curve technique some application of indifference curve. Utility analysis – total, marginal and average utility. Law of diminishing marginal utility and law of equi marginal utility.

Unit II: Consumer behavior: Indifference curve analysis, Budget line, Consumer equilibrium. Price income and substitution effect, PCCs and ICCs. Consumer surplus. Concept of demand and supply, individual and market demand curve, derivation of demand curve. Law of demand, movement versus shift in the demand curve. Elasticity of demand - price, income and cross elasticity, factors affecting elasticity of demand.

Unit III: Production: meaning and factors of production, concept of long run and short run for a firm, Law of variable proportion, return to scale. Cost of production: explicit and implicit cost, actual and opportunity cost, accounting and economic cost, social and private cost, short run and long run cost, cost curves. Concept of revenue: Total marginal and average revenue. Market: Perfect competition, Monopoly, and Imperfect competition – features and equilibrium of firms in the short and long run period.

Unit IV: Theory of distribution: Concept of Rent, Wages, Interest and Profit. Theory of rent, theory of wages, marginal productivity theory and modern theory of wages, backward bends supply curve. Theory of interest: Classical theory, Loanable funds theory and liquidity preference theory of interest. Theory of profit: Innovation theory, risk bearing theory and uncertainty bearing theory of profit.

Recommended Books

Principles of Economics; By Pearson (Author)

Principles of Economics; By N Gregory Mankiw (Author)

Principles of Economics; By Deviga Vengedhasalam (Author), Karunakaran

Madhavan (Author) Principles of Economics; By Dr. S.R. Myneni (Author)

An Analysis of Its Past, Present & Future by Vitali Bourchtein (2011)

Websites:

<https://d3bxy9euw4e147.cloudfront.net/oscms-prodcms/media/documents/PrinciplesofEconomics-LR.pdf>

https://www.stern.nyu.edu/sites/default/files/assets/documents/con_042988.pdf

<http://www.library.fa.ru/files/marshall-principles.pdf>

<http://zalamsyah.staff.unja.ac.id/wp-content/uploads/sites/286/2018/02/1-principles-of-microeconomics-by-n-gregory-mankiw5th-ed.pdf>

<http://zalamsyah.staff.unja.ac.id/wp-content/uploads/sites/286/2018/02/1-principles-of-microeconomics-by-n-gregory-mankiw5th-ed.pdf>

BCH-105 COMMUNICATIVE SKILL

Subject code	Subject name	CO no.	Course outcomes
BCH-105	COMMUNICATIVE SKILL	BCH-105.1	<ul style="list-style-type: none"> The course is designed to empower students to carry out day to day communication at the work place by adequate understanding of various types of communication to facilitate efficient interpersonal communication.
		BCH-105.2	Conduct all business activities related to the work place with technical efficiency. Contribute positively to the overall growth of the organization.
		BCH-105.3	The course is designed to develop competence in communication skills related to production & presentation of messages in multiple for mats & understand the importance of body language.
		BCH-105.4	They will understand the barriers to effective communication and learn to remove them. Students will become masters of Formal and Informal Communication. To develop the writing skills of the students so that they are capable of Communicating efficiently.

Unit I: Introduction to the essentials of business communication: Communication: Oral & Written (Meaning, Advantages/Disadvantages, Types). Oral communication, making oral presentations. Correspondence: types and essentials of letter writing, handling correspondence. Communication: definition, main features, classification of communication, barriers to communication. Typing and Duplicating.

Unit II: Commercial correspondence: drafting rules, style and construction, significant commercial terms and phrases. Drafting: Letter of Inquiry, Letter of Quotations, Letter of Order, Letter of Execution of Order, Letter of Complaint, Letter for Collection, Letter for Agency, Circular letter.

Unit III: Official Correspondence: Styles and construction, Types of official letters. Drafting: Official Letters, Demi-official Letters and Circulars. Writing Editorial Notes on a Commercial Topics, Letter to Editor on a Commercial or Economic Topic, Writing Press Communiqués/Notes, Media Script Writing, Writing Advertisement Copy, Journalistic Report Writing.

Unit IV: E-correspondence, writing minutes of company meetings. Summarizing annual report of companies. Presentations for board and client meetings. Writing reports on: field work/ visits to industries /business concerns etc. business negotiations. Writing a project report, citing references, and using bibliographical and research tools.

Recommended Books

- Debashish S.S.&Das B., Business Communication, Prentice Hall India.
- K.K. Sinha, Business Communication, Galgotia Publishing Company, New Delhi.
- C.S. Rayudu, Media and Communication Management Himalaya Publishing House, Bombay.
- Rajendra Pal and J.S. Korlhalli ,Essentials of Business Communication, Sultan Chand & Sons, New Delhi .R.K. Madhukar, Business Communication, Vikas Publishing House Pvt. Ltd.
- RC Sharma & Krishna Mohan, Business Correspondence and Report Writing,

BCH106 ESSENTIALS OF MANAGEMENT

Subject code	Subject name	CO no.	Course outcomes
BCH-106	ESSENTIALS OF MANAGEMEN T	BCH-106.1	The purpose of this course is to provide a reasonably thorough Understanding of the areas of Management discipline.
		BCH-106.2	To get better insights towards leading An organization.
		BCH-106.3	The topics of this curriculum centre around building capability among students.
		BCH-106.4	To build an understanding towards the Nitty gritty of managing an organization. It will also help to develop Entrepreneurial skills.

Unit I: Definition, Nature, Scope and significance of Management, the evolution of Management thought, Approaches of management, contributions of F.W. Taylor, Henri Fayol, Chester Bernard to Management Science. Hawthorne experiment. Functions of a manager. Social responsibility of Managers, Values and Ethics in Management.

Unit II: PLANNING: Definition, Nature, Scope and significance of Planning, Objectives, Steps of Planning, Decision making as key step in planning. The process and techniques of Decision Making, Long Range Planning, Strategies and policies.

Unit III: ORGANISING: Definition, Nature, Scope and significance, Approaches to Departments, Line and Staff relationship. Delegation and Decentralisation, Committee system, determinants of effective organizing, Staffing nature and significance, Selection, Appraisal and Development of Managers, Coordination, Managerial Effectiveness.

Unit IV: DIRECTING AND CONTROLLING: Issues in managing Human factors, Motivation - nature, scope and significance, Theories and techniques, communication, - Definition and significance, Communication Barriers, Building effective communication system. Leadership: Style & Theories, Definition and Elements of Control Techniques, Determinants of an effective control system.

Recommended Books

A. Text Books:

1. Principles of Management: Dr. S c Saxena(2019) Sahitya Bhawan publishers.

B. Reference Books:

1. Essentials of Management: Harold Koontz, Heiriz, Weihrich (2012 , 11th Edition) McGraw Hill publishing House.
2. Principles & Practice of Management: L M Prasad (2019 10th edition) Sultan Chand & Sons

C. Websites for reference:

1. Wikipedia.in
2. Britannica.in

BCH 201 STATISTICAL METHODS

Subject code	Subject name	CO No.	Course outcomes
BCH-201	STATISTICAL METHODS	BCH-201.1	To give knowledge about the working of statistical methods. Statistical method is a course dealing with Statistical concepts.
		BCH-201.2	Measures of central tendency and dispersion, probability distributions, correlation. regression analysis and statistical forecasting with an emphasis on using real world data and statistical literacy
		BCH-201.3	The learners are expected to acquire skills in collection, organization and presentation of qualitative and quantitative information pertaining to various simple economic Aspects
		BCH-201.4	This course intends to provide some basic statistical tools to analyse, and interpret any economic information and draw appropriate inferences. In this course the learners are also expected to understand the behaviour of various economic data.

Unit I: Definition, scope, importance and limitation of Statistics, Types and method of collection of data. Preparation of frequency distribution and their graphic presentation including histogram. Types of series. Measures of central tendency Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional averages - mode, median and quartiles. Measure of dispersion-range, quartile, deviation, mean deviation and standard deviation; Absolute and relative measures.

Unit II: Correlation analysis- introduction, importance and types of correlation, Measures of correlation - scatter diagram method, Karl Pearson's coefficient of correlation, Spearman's coefficient of rank correlation. Regression analysis: Difference between Correlation and Regression, lines of Regression, properties of Regression lines. Fitting straight lines, Regression coefficient and their properties; estimation of dependent variable.

Unit III: Probability - definition, objective and subjective approaches, addition and multiplication theorem of probability, permutation and combination, conditional probability, Bay's theorem. Probability Distribution: Binomial, Poisson and Normal distribution- Properties and applications.

Unit IV: Time series analysis- utility of time series, components of time series, measurement of trend graphic method, moving average methods, method of least squares. Seasonal variations- estimation of seasonal variations, method of simple averages, ratio to trend method, ratio to moving average method.

Index number- meaning and uses of index numbers, construction of index numbers: fixed and chain base univariate and composite. Consumer price index

Recommended Books

- STATISTICAL METHODS Gupta S.P. and Gupta M.P. SULTAN CHAND & SONS Forty Sixth Revised Edition, 2021
- Elhans, D.N.: Fundamental of Statistics. Publisher: Kitab Mahal; New Revised edition 2018);
- Gupta C.B.: Institutional of Statistical Methods. Vikas Publishing 2004

Reference Books

Statistics for Business and Economics by- James T. McClave, P. George Benson and Terry TSincich
Dixon, W. J. and Massey, F.J. (1969). Introduction to Statistical Analysis, McGraw-Hill, New York.

Websites

<https://www.statista.com/>

BCH202 MANAGEMENT INFORMATION SYSTEM

Subject code	Subject name	CO no.	Course outcomes
BCH-202	MANAGEMENT INFORMATION SYSTEM	BCH-202.1	Analyze a complex computing problem And to apply principles of computing and other relevant disciplines to Identify solutions.
		BCH-202.2	Design, implement and evaluate a Computing based solution to meet a given set of computing requirements in the context of the program's discipline.
		BCH-202.3	Communicate effectively in a variety of professional contexts. Recognize Professional responsibilities and make Informed judgments in computing practice based on legal and ethical principles.
		BCH-202.4	Function effectively as a member or Leader of a team engaged in activities Appropriate to the program's discipline. Support the delivery, use, and management of information Systems with in an information systems environment.

Unit I: Foundation of Information System: Introduction to system, its types and characteristics. Introduction to information, fundamentals of information systems, solving business problems with information systems, Types of information systems, Effectiveness and efficiency criterion information system. Management Information Systems: Definition of MIS, Concept of an MIS, Structure of MIS, MIS verses Data processing, MIS & Decision Support Systems, MIS & Information Resources Management.

Unit II: Applications of IT in Business: Internet & e-commerce, Internet, Extranet & Enterprise Solutions, Data, Information, Database Management System, its advantages, Concept of Data Warehousing and architecture, Information System for Business Operations, Information System for Managerial Decision Support Security & Ethical challenges, Planning & Implementing changes, Advanced Concepts Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management and Procurement Management

Unit III: Definition and elements of Office Management. Functions of a Modern Office. Office Manager Job Analysis. Office accommodation and layout. Office environment. Office Reports: kinds of reports, preparing a good report. Record Management: Classification; filing system; Indexing. Public Relations:

Unit IV: Office automation: machines and equipment used. Computers: application and advantages. Office Information Management: definition, difference between information and data, process. Office systems and procedures and flow of work. Personnel Management: Office Personnel relations, Office supervision, work measurement, standards of performance.

Recommended Books:

A. Reference Books:

1. Management Information System, Waman s Jawadekar (5th edition) , MC Graw Hill
2. Introduction to Information Systems, James A O brien (12th edition, 2012), MC Graw Hill

B. Text Books:

1. Essentials of E-commerce, Dr. Amit Kumar, Dr. Saurabh Sen(2002), Sahitya Bhawan publications
2. Computer Fundamentals, Pradeep k Sinha, Priti Sinha (8th edition , 2003), BPB Publishers

C. Websites for Reference:

1. Webopedia
2. Wikipedia

BCH203 Organizational Behaviour

Subject code	Subject name	CO no.	Course outcomes
BCH-203	Organizational Behaviour	BCH-203.1	To understand the conceptual framework of the discipline of OB and its practical applications in the organizational setup.
		BCH-203.2	To deeply understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.
		BCH-203.3	To critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.
		BCH-203.4	To develop creative and innovative ideas that could positively shape the organizations. To accept and embrace in working with different people from different cultural and diverse background in the workplace.

Unit I: Meaning and Concepts of Organization Behaviour, Role of Manager in organization Direct and Indirect Environmental forces impact of various field of OB.

Unit II: Sources of Motivation, Theories of Motivation, The Content Theories of work Motivation Perception components, factors influencing perception process. Learning and Behaviours Reinforcement Case study.

Unit III: Group Behaviour- Reasons for Group Formation, Types of Groups, Factors Contributing to Group Cohesiveness Group Decision making, Communication process making barriers Leadership in organization, Case Study.

Unit IV: Differentiation of Groups, Nature of Conflict in organization Changing view conflict, Types of conflict and situation causes of conflict, Organization culture, organization change and development.

TEXT BOOK

- 1.Organisation behavior: Sankalp, Stephenp(Authors) Sahitya bhawan publication,2017\

Reference book

- Organisational psychology: Schein (Author), third edition
- Organisational behavior: Prasad, L.M(Authors),2019

Websites

- Wikipedia
- Open.umn.edu

BCH-204 Business Economics

Subject code	Subject name	CO no.	Course outcomes
BCH-204	Business Economics	BCH-204.1	The course outcome is to describe Explain key micro and macro Economic concepts.
		BCH-204.2	To construct economic arguments in Terms of these concepts.
		BCH-204.3	To critically read and evaluate economic stories in the media
		BCH-204.4	To apply simple economic models to the analysis of the relevant Economic issues.

Unit I: Nature and scope of Business economics: Relationship between economic theory and Business economic Law of Demand, Elasticity of Demand: concept, types and methods of measurement, significant of elasticity of demand in Business Decisions. Demand estimation and demand forecasting. Indifference curve technique some application of indifference curve

Unit II: Production function: Cobb Douglas production function, law of return: return to scale and scope. Economies and diseconomy of scale. Cost in short run, long run cost curve. Cost function: derivation of academic functions- simple calculation. Break even analysis, concept and measurement

Unit III: Price and output decision under perfect completion, monopoly and monopolistic completion through diagram and numerical measurement. Oligopoly- features price leadership, kinked demand. Pricing policy.

Unit IV. National income analysis concept and measurement. Consumption function and investment function, business cycle-various phases and theory. Inflation

Recommended Books

- BUSINESS ECONOMICS; DR. JP MISHRA(Author)
- Managerial economics; HL Ahuja(Author) Managerial economics: R.L. Varshney(Author)
- Modern economics theory; KK Dwett(Author)

BCH205 INDIAN ECONOMY AND PUBLIC FINANCE

Subject code	Subject name	CO no.	Course outcomes
BCH-205	INDIAN ECONOMY AND PUBLIC FINANCE	BCH-205.1	The subject will enhance student understanding about the past, present and future prospects for a Fast developing economy like india.
		BCH-205.2	Students will get past understanding with reference to India's colonial past
		BCH-205.3	Study of public finance is a macro approach to past micro level knowledge, students will learn about government budget.
		BCH-205.4	Students can develop career as economists and statisticians by proper study of the discipline

Unit I: Structure of the Indian Economy Basic features; Broad demographic features of a developing economy; Problem of over-population; Population policy; Infrastructure development; Poverty, unemployment & inflation—causes, effects, remedies, trends. Planning in India-Objectives; Strategy; Broad achievements and failures; NITI AYOOG -objectives and

Unit II: Economic reforms- Rationale behind economic reforms; Progress of privatization and globalization. Agriculture - nature & importance; Trends in agricultural production and productivity; Factors determining productivity; Land Reforms; New agricultural strategy and Green Revolution; Industrial policy of 1948, 1956, 1977 and 1991; Industrial licensing policy; Growth and problems of small scale industries; Disinvestment policy. Industrial Sickness in India: Causes, Consequences & Remedies: Social Security in India..

Unit III: Definition and scope of Public Finance, Principle of Maximum Social Advantage, Sources of Public Revenues, Types of taxes, Principles/Canons of Taxation, The Benefit Approach of Taxation, The ability-to- pay Approach, Incidence and effect of taxation. Principles of Public Expenditure, Wagner's Law, Wiseman-Peacock Hypothesis, Effect of Public expenditure on Production and Distribution,

Unit IV: Public Debt: Classification, effect, burden, repayment and management of Public debt. Objectives and instruments of Fiscal Policy, Indian Federal finance:- financial relations between Central Government, State Government, Finance Commissions and their recommendations. Deficit financing: Concepts, Deficit financing in India, Union Budget.

Recommended Books:

A. Reference Books:

1. Indian Economy, A N Agarwal, (2019), New Age International Publishers
2. Indian Economy, Dutt and Sundharam, (2018), S Chand publishing house
3. Public Finance, H L Bhatia, (9th edition, 2018), Vikas publishing house

B. Text Books:

1. Indian Economy, T R Jain, (2023), V K Publishers
2. Public Finance, V C Sinha, (2021), SBPD publishers

C. Websites for Reference:

1. Britannica
2. Wikipedia
3. NITI.GOV.IN

BCH-206 BUSINESS POLICY

Subject code	Subject name	CO no.	Course outcomes
BCH-206	BUSINESS POLICY	BCH-206.1	Critically analyse the internal and external environments in which businesses operate and assess their significance for strategic planning.
		BCH-206.2	Apply understanding for the theories, concepts and tools that support strategic Management in organizations
		BCH-206.3	Build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level.
		BCH-206.4	Enhanced ability to identify strategic issues and design appropriate courses of action.

Unit I: Strategic Management, Concept of strategy, Dimension of strategic decision, Levels of strategy, Strategy from modes, Overview of process of strategic planning & management

Unit II: "Mission" vision, objective setting, Business definitions, summery statement of strategy, Deducing strategy fraction & endeavours.

Unit III: Formulation of strategy, Components of environment & Environmental analysis, analysis of internal capabilities using different approaches, Strengths, Weakness, Opportunities, Threats (SWOT Analysis).

Unit IV: Strategic alternatives for growth, stable combinations & inter-national strategies. Choice of Strategies, Generic Business Strategies, Portfolio Analysis, Overview of Implementation.

Text Books

- Keneth, A. Andrews- Concept of Corporate Strategy
- Igor, M. Ansoff- BusinessStrategy
- Christensen- Business Policy Text and Cases
- Gluhck, William F.- Business Policy Strategy, McGraw Hill, 1980

Reference Books

- Kazmi, A. Strategic Management and Business Policy. McGraw Hill Education, 2008
- Pearce, J.A. & Robinson, R.B. Strategic Management: Formulation Implementation and Control. McGrawHill Education.
- C.B Gupta, Business Policy and strategy, S. Chand publication,2018

Websites links

- <https://core.ac.uk/download/pdf/249336166.pdf>
- https://www.academia.edu/38756123/Business_Policy_and_Strategic_Management

BCH301 COST ACCOUNTING

SUB-JECT CODE	SUBJECT NAME	CO.NO.	COURSE OUTCOMES
B.COM HONS'	COST ACCOUNTING	BCH301.1	Define [L1: Knowledge], introduction: nature and scope of Cost accounting, cost concepts, And classification.
		BCH301.2	Describe [L2: Comprehension], cost, concepts and classification, elements of cost, functions of cost
		BCH301.3	Apply [L3: Application] methods And techniques, installation of Costing system. Accounting for material, labour and overheads.
		BCH301.4	Analyse [L4: Compare] cost with Relation to profit, reconcile the Cost accounts

Unit1: Introduction Meaning, Definition, Relevance, Objectives, And Advantages, Difference Between Cost Accounting And Financial Accounting. Cost Concepts, Classification Of Cost, Cost Unit, Cost Centre, Elements Of Cost - Material, Labour, And Overheads. Material: Inventory Valuation And Control Methods Of Pricing Of Material Issues- Material Losses And Their Treatment.

Unit2: Accounting For Labour- Cost, Overheads: Classification, Allocation, Apportionment And Absorption Of Overhead, Machine Hour-Rate, Unit Costing, Cost Sheet , Statement Of Cost ,Tender Price

Unit3: Contract And Job Costing, Process Costing, Operating Costing, Activity Based Costing

Unit4: Cost – Volume Profit Analysis , Reconciliation Of Cost Accounts With Financial Accounts Cost Control, Cost Audit , Cost Reduction

Text Books:

- Cost Accounting Mn Arora, Vikas publishing house pvt.ltd, 2021
- Cost Accounting Khan & Jain, Mcgraww hill education,2017
- Cost Accounting ML Agarwal, Sahitya Bhawan publication, 2021

Reference books:

Advanced Cost Accounting S P Jain & Marang , Kalyani publication, 2010
Cost Accounting M Tuka Ram Rao , New age international publishers, 2010

Website Links:

- https://drive.google.com/file/d/1DdirnmtF-JOWVcor_S5voxqgBEWKr5_p/view
- <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-COST-ACCOUNTING.pdf>

BCH 302 BANKING OPERATIONS MANAGEMENT

BCH 302	BANKING OPERATIONS MANAGEMENT	BCH 302.1	Define [L1: Knowledge] structure And importance of banks and various regulations pertaining to banking.
		BCH 302.2	Explain [L2: Comprehension] Types of banks, relationship between banker and customer, time value of money, calculation of interest, PV, NV and loan amortization
		BCH 302.3	Discuss [L3: Application] types of negotiable instruments, their characteristics, services of bankers
		BCH 302.4	Application [L4: Analyse] employment of funds, security, bank charges and guarantees

Unit 1: Indian Financial System, Banking System In India, Financial Sector Reforms In India, RBI Role, Functions, Monetary Policy, And Credit Control, Commercial Banking In India, Regulatory Environment For Commercial Bank In Indian Core Banking.

Unit 2: Operational Aspect Of Commercial Banks In India, Relationship Between Banker And Customers, Types Of Customers A/C, Cheques, Endorsement, Presentment, Dishonor, Rights And Liabilities Of Paying And Collecting Banker, Time Value Of Money – Calculation Of Interest on Loan And Deposits, Emi's, Present Value, Future Value And Loan Amortization .

Unit 3: Negotiable Instruments – Characteristics, Types – Cheques, Bills Of Exchange and Promissory Notes, Negotiation and Crossing, Rights and Liabilities of Parties, Rights of Holder In Due Course, Bills Discounting and Purchasing, Ancillary Services of the Bankers

Unit 4: Employment Of Funds By Commercial Banks , Financing Norms , Financial Statement Analysis, Types Of Securities , Mode Of Creating Charge , Bank Guarantees , Bank Credit Instruments, Asset Liability Management In Commercial Banks, Basel Norms

Suggested Readings:

Books:

Jaiswal Bimal: Banking Operations Management

Jhinghan M L: Banking Theory And Practice

David Maude: Global Private Banking and Wealth Management, Wiley Finance

Padmalata Suresh and Justin Paul: Management of Banking and Financial Services, Pearson

Websites:

<https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/CZ210509.pdf>

<https://www.stannescollege.in/wp-content/uploads/2021/05/BOI-notes-II-sem-B.Com-2019-Batch-onwards.pdf>

<https://indiafreenotes.com/bba302-banking-operations-management/>

https://cbseacademic.nic.in/web_material/Curriculum21/publication/srsec/811_Banking_XI.pdf

BCH 303 OPERATIONS MANAGEMENT

PA-PER C ODE	PAPER NAME	CO NO.	COURSE OUTCOME
BCH303		BCH303.1	Define [L1:Knowledge] operation management its meaning, background, functional and Manufacturing system
		BCH303.2	Explain [L2: Comprehension] plant location, plant layout, job shop, Project
		BCH303.3	Discuss [L3: Application] work study, work measurement, Inventory management, material Management
		BCH303.4	Compare [L4: analyse] quality control, production control

Unit1: Operations Management Duties and Responsibilities of Operations Management, Production Function System Approach to Operation Management, Manufacturing System Mass Batch, Job Shop and Project

Unit2: Plant Location: Nature, Factors Considered In Location, Methods And Type Of Areas. Plant Layout, Objective Of Good Layout, Factors Influencing Layout And Types Of Layout. Material Handling Equipment, Importance, Objective, Principles, Factors Affecting Selection Equipment and Types of Handling Equipment

Unit3: Work Study: Method Study And Work Measurement – Importance, Objectives, Application Areas Steps In Method Study And Techniques Of Work Measurement Production Planning And Control Role And Scope Of PPC In Operations Management , Factors Influencing Production Planning And Benefits Of Production Control

Unit4: Inventory Management: Factors Influencing And Objectives, Of Inventory Management, Techniques Of Inventory Management, Quality Control And Material Management.

TEXT BOOK

Operation Management, By Evans James R, First edition Books

Operations Now, By Byron J Finch, Tata Mcgrawhill

REFERENCE BOOK

Operations Management, BY Gaither & Fraizer, Thomson South Western

WEBSITES

- ☐ WIKIPEDIA
- ☐ Onlinelibrary.wiley.com

BCH 304 MARKETING MANAGEMENT

PAPER CODE	PAPER NAME	CO NO.	COURSE OUTCOME
BCH304	MANAGEMENT	BCH304.1	Define [L1: Knowledge] nature, scope Importance and different concepts of Marketing
		BCH304.2	Describe [L2: Comprehension] and Outline the purpose and generalize various Concepts of marketing using examples
		BCH304.3	Apply [L 3: Application] different Methodologies to implement various Techniques of marketing at different levels of problems faced by business people.
		BCH304.4	Analyze [L:4 Analysis] and compare Various marketing tools to understand and Resolve real life issues in the organizations.

UNIT 1: Introduction: Nature and Scope of Marketing, Modern Marketing Concept, Marketing Mix Marketing Management Process: An Overview Marketing Environment Macro and Micro Environmental Components Consumer Buying Process, Factors Influencing Consumer Buying Behaviour

Unit 2: Marketing Segmentation- Meaning and Benefits, Basis and Criteria of Segmentation: Positioning Meaning and Importance, Major Basis of Positioning a Product: Concept, Product Classifications, Major Product Decisions: Product Attributes, Branding, Packaging and Labelling, After Sale Services

Unit 3: Pricing: Significance, Factors Affecting Price Determination, Major Pricing Methods Pricing Policies: Geographical Pricing, Product Line Pricing, Discounts And Rebates, Distribution: Channels Of Distribution Meaning And Importance, Types Of Distribution Channels, Functions Of Distribution Middlemen. Retailing and Wholesaling: Distribution Logistics: Objectives, Concepts And Elements And Types

Unit 4: Promotion: Nature And Importance, Communication Process, Methods Of Promotion: Their Distinctive Characteristics, Concept Of Integrated Communication. Promotion Mix and Factors Affecting Promotion Mix. Rural Marketing: Growing Importance, Distinguishing Characteristics of Rural Markets: Understanding Rural Consumer and Rural Markets: Marketing Mix Planning For Rural Markets

Recommended books:

A. Reference books:

1. Marketing Management, Philip Kotler, (2007), Pearson books

B. Textbooks:

1. Marketing Management, C N Sontakki (2018), Kalyani publishers

C. Websites for reference:

1. Wikipedia
2. Investopedia

BCH305 COMPANY LAW AND SECRETARIAL PRACTICE

PAPER CODE	PAPER NAME	CO NO.	COURSE OUTCOMES
BCH305	COMPANY LAW AND SECRETARIAL PRACTICE	BCH305.1	Define [L1: Knowledge] company, its formation, types
		BCH305.2	Discuss [L2: Comprehension] various Concepts of company accounts pertaining to various accounting measures in the organization
		BCH305.3	Application [L3: Apply] different concepts and execute them to apply in real life business problems.
		BCH305.4	De construct [L4: Analysis] various Segments of accounting like final accounts, amalgamation, balance sheet, liquidation

Unit 1: Introduction: Concept Of Lifting Of Corporate Veil, Types Of Companies, Association Not For Profit, Illegal Association, Formation Of Company– Promoters, Their Legal Position, Pre–Incorporation Contract, And Provisional Contracts. Documents – Memorandum Of Association, Articles Of Association, Doctrine Of Ultra Vires, Constructive Notice And Indoor Management, Prospectus And Its Types, Book Building

Unit2: Share Capital & Secretarial Duties -Issue, Allotment And Forfeiture Of Share, Demat Of Share, Transmission Of Shares. Members And Shareholder – Their Rights And Duties. Convening And Conduct Of Shareholders Meetings: Types And Procedures. Dematerialization Of Shares. Depositories Act 1996.

Unit3: Management- Directors, Their Disqualifications, Appointment, Legal Position, Powers, And Duties. Disclosures Of Interest, Removal Of Directors, Board. Company Secretary: Appointment, Rights, Duties And Liabilities. Meaning And Essential Of Valid Meeting, Notice, Agenda, Proxy, Motion, Resolution, Minutes And Reports

Unit4: Winding Up - Concepts And Modes Of Winding Up, Emerging Issues In Company Law: Producer Company - Concept And Formation, Specimen Of Certificates Of Incorporation, Certificate Of Commencement Of Business, Share Certificate And Share Warrant

Suggested Readings:

- Sherlerkar -Company Law And Secretarial Practice
- Avtar Singh – Company Law
- MC Kuchal- Company Law And Secretarial Practice

BCH 306 BUSINESS LAWS

PAPER CODE	PAPER NAME	CONO.	COURSE OUTCOME
BCH306	BUSINESS LAWS	BCH306.1	Define [L 1: Knowledge] different Concepts of law pertaining to business transactions
		BCH306.2	Discuss [L2: Comprehension] various Business laws, illustrate and discuss with Its examples
		BCH306.3	Employ [L3: Application] different Concepts and illustrate them by executing Their provision
		BCH306.4	Deconstruct [L4: Analysis] different Business laws and apply them in real life Business situations by using case study

Unit1:

The Indian Contract Act 1872- Contract -Meaning, Characteristics And Kinds, Essentials Of Valid Contract - Offer And Acceptance, Consideration, Contractual Capacity, Free Consent, Legality Of Objects, Void Agreements, Discharge Of Contract – Modes Of Discharge Including Breach And Its Remedies

Unit2:

Special Contracts- Contingent Contracts, Quasi - Contracts, Contract of Indemnity And Guarantee, Contract Of Bailment, Contract Of Agency

Unit3:

Indian Sale Of Goods Act, 1930, Contract Of Sale, Meaning And Difference Between Sale And Agreement To Sell. Conditions And Warranties, Caveat Benefits, Transfer Of Ownership In Goods Including Sale By Non Owners Performance Of Contract Of Sale, Unpaid Seller Meaning And Rights Of An Unpaid Seller Against The Goods And The Buyer. Consumer Protection Act

Unit4:

Negotiable Instruments Act : Kinds And Characteristics Of Negotiable Instruments Holders And Holder In Due Course, Privileges of Holders In Due Course. Negotiation And Endorsement Crossing Of Cheques, Types Of Crossing, Bouncing Of Cheques. Information Technology Act 2000 : Definitions: Digital Signature; Electronic Governance; Attribution, Acknowledgement And Dispatch Of Electronic Records Regulation Of Certifying Authorities, Digital Signatures Certificates, Duties Of Subscribers(H) Penalties And Adjudication, Appellate Tribunal

Suggested Readings:

Gulsan & Kapoor: Business Law Including Company Law

Singh Avtar: Principles of Mercantile Law Pandiya R. S Principles of Mercantile

Law- Shukla MC: A Manual of Mercantile Law

Bare Acts: Indian Contract Act, 1872. Sale of Goods Act, 1930 Negotiable Instruments Act, 1881

BCH 401 MANAGEMENT ACCOUNTING

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>CO NO.</u>	<u>COURSE OUTCOME</u>
BCH401	MANAGEMENT	BCH401.1	Define [L1: Knowledge] management accounting, its objectives and functions, role of management accounting, Responsibility accounting
		BCH401.2	Demonstrate [L2: Comprehension] Exploring new market, make or buy shut Down decisions
		BCH401.3	Apply [L3: Application] various tools of Management accounting
		BCH401.4	Analyse [L4: Analysis] variance, budget, ratio, cash flow and fund flow

Unit1: Management Accounting- Introduction, Objectives Nature, Function Difference between Management Accounting and Financial Management. Role of Management Accountant, Managerial Reporting, Responsibility Accounting

Unit2: Budgeting And Budgetary Control, Preparation Of Different Budgets, Variance Analysis With-Budgeted Figures, Standard Costing And Variance Material, Labour, Overhead

Unit3: Accounting For Managerial Decisions Fixation Of Selling Prices, Exploring New Market, Make Or Buy, Product Mix, Sales Mix, Operate Or Shut Down, Etc, Absorption Costing, Marginal Costing And Standard Costing

Unit4: Analysis And Interpretation Of Financial Statements, Ratio Analysis, Fund Flow Analysis, Cash-Flow Analysis, Comparative And Common Size Statement

Suggested Readings:

- ☐ Cost And Management Accounting, M N Arora Himalaya Publishing House; Third Edition (1 August 2016)
- ☐ Accounting For Management, by N P Srinivasan, M Sakthivel Murugan S Chand Publishing; First edition 20
- ☐ Management Accounting, S P Gupta, Sahitya Bhawan Publications; Revised edition (2021)

Reference books

- ☐ Managerial Accounting plus My Lab Accounting with Pearson e Text - Access Card Package 5th Edition
- ☐ Managerial Accounting 17th Edition by Ray Garrison (Author), Eric Noreen (Author), Pete Brew-er (Author)

Reference book

<https://www.investopedia.com/terms/m/managerialaccounting.asp>

<https://icmai.in/icmai/>

BCH 402 HUMAN RESOURCE MANAGEMENT

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>CO NO.</u>	<u>COURSE OUTCOME</u>
BCH402	HUMAN RESOURCE MANAGEMENT	BCH402.1	Define [L1: Knowledge] concepts, terms of HRM, and their policy in terms of their strategy, procurement, mobility and compensation
		BCH402.2	Demonstrate [L2: Comprehension] various theories of HRM by using examples
		BCH402.3	Categorize [L3: Application] various HRM measures to connect and further develop applicational aspects of HRM to solve some glaring problems
		BCH402.4	Examine [L4: Analyse] the motives or causes; making inferences and finding evidence to compare various theories of HRM by examples

Unit1: Introduction Nature Functions And Importance Of Human Resource Management. Contribution of Industrial Psychology. Organization Of Human Resource Department, Human Resource Policies. Procurement: Human Resource Planning – Qualitative And Quantitative Dimensions: Job Analysis, Job Description And Job Specification. Sources Of Recruitment, Selection Process-Tests And Interviews, Induction And Socialization

Unit2: Training And Development: Concepts And Importance. Identification Of Training Needs. Types Of Training, on The Job And Off The Job Methods Of Training. Designing Of Training Programme. Methods Of Executive Development

Unit3: Performance Management System: Concept And Objective, Methods Of Performance, Appraisal; Job Charges - Transfers And Promotions; Employee Counselling. Compensation And Management: Components Of Compensation, Performance Linked Compensation

Unit4: Employee Health; Employee Welfare; Social Security, Emerging Horizons In HRM, Human Resource Management And Information Technology, Bpre, Downsizing And Vrs

Recommended books:

A. Reference books:

1. Human Resource Management, -Text And Cases, K Aswathappa (2018), MC Graw Hill

B. Textbooks:

Human Resource Management, Dr. Gaurav Sankalp, (2019), Sahitya Bhawan publications

C. Websites for reference:

1. Wikipedia
2. society for human resource management.org
3. HR Morning .com

BCH403 OPERATIONS RESEARCH

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>CO NO.</u>	<u>COURSE OUTCOMES</u>
BCH403	OPERATIONS RESEARCH	BCH	Define [L1: Knowledge] nature, definition & characteristics of operations research, Methodology of operations research, linear programming, pert and cpm - introduction
		BCH403.	Explain [L2: Comprehension] models in OR, techniques of solution of OR models (graphical, simplex, transportation model, assignment model) decision making under uncertainty, decision making under risk, Linear programming, LPP- problem Formulation
		BCH403.	Apply [L3: Application] linear Programming technique to solve linear models, transportation problem & Assignment problem, criteria of maxima, Maximin, maxima regret, laplace and hurwinz, EMV & EOL, decision tree approach and its applications
		BCH403.	Analyze [L3: Analysis] results obtained From linear models, network diagrams & Time estimates in network analysis using critical path method and programme Evaluation and review technique

UNIT1: Operations research: Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Models and modelling in operations research, classifications of O.R. models: Methods for solving O.R. models: Methodology of operations research, Operations research techniques. Scope of operations research in commercial applications.

UNIT2: Linear programming problem: Formulation and Graphical method. Basic terminology requirements, Applications area of Linear Programming, formulation of Linear Programming models, General mathematical formulation of Linear Programming Problems equality sign; Definitions Graphical solution method search approach: The simplex method: Introduction standard form of linear programming problem development of simplex method. Simplex method (Maximization case), Simplex method (minimization case). Economic interpretation of the optimum simplex solution.

Unit3: Transportation models introduction, Mathematical statement of the transportation problem, Methods for finding initial solution, North-West Corner method; least cost method: Vogel's approximation method. Optimality test, stepping stone method: Modified distribution (MODI) method. Profit maximization in transportation problem Assignment problem: Introduction and mathematical models for assignment Hungarian method for assignment problem. Special cases in assignment problems: Maximization Case III assignment problem, multiple optimal solutions.

Unit4: Decision theory: Introduction, Decisions situations, Types of decisions making environment, Decision making certainty, Risk and uncertainty, Decision tree analysis. Game theory introduction, definitions, Two - person zero sum game payoff matrix, Pure strategies: (Games with saddle points, The rule of dominance. Mixed strategies: Games without saddle point.

Suggested Readings:

- Operations Research: V.K. Kapoor, 2014 Sultan Chand & Sons
- Operations Research: J.K. Sharma, 4th Edition 2009, Macmillan India Limited
- An Introduction to Operation Research: Hamdy A Taha, 8th Edition 2008, Prentice Hall Of India
- C.R. Kothari; New Age International Publishers; Fourth edition (1 September 2019)

Reference Books

- "Introduction to Operations Research" by F S Hiller and G J Lieberman
- "Nonlinear and Dynamic Programming" by G Hadley

Websites

<https://www.ifors.org/>

<https://www.theorsociety.com/>

BCH 404 INCOME TAX LAW AND ACCOUNTS

PAPER CODE	PAPER NAME	CO. NO.	COURSE OUTCOME
BCH404	INCOMETAX LAW AND ACCOUNTS	BCH404.1	Define [L1: Knowledge] income tax, basic Principles underlying the direct taxation Statutes
		BCH404.2	Demonstrate [L:2 Comprehension] the Assess able value of income from five heads and determination of tax liability.
		BCH404.3	Categorize [L3: Application] and analyze The procedural aspects under different Applicable statutes related to direct taxation
		BCH404.4	Examine [L4: Analysis] the measuring of assessment, filing of returns, set off and Carry forward of lossess, from different theories, numerical and illustrate by using Some examples.

Unit1

Basic Concepts: Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income. Deduction from Gross total income, Rebate and Relief.

Unit2

Head of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

Unit:3

Computations of total income of an individual and firm.

Unit4

Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

Suggested Readings:

Shukla S.K.-Direct Tax: Laws and Accounts (Hindi & English) Singhanai V.K.-

Students, Guide of Income Tax, Taxman, Delhi Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi

Mehrotra, H.C.-Income Tax Law & Accounts; Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi

GrishAhuja & Ravi Gupta, Systematic approach to income tax, SahityaBhawan publication, New Delhi.

BCH 405 FINANCIAL MANAGEMENT

PAPER CODE	PAPER NAME	CO NO.	COURSE OUTCOME
BCH405	FINANCIAL MANAGEMENT	BCH405.1	Define [L1: Knowledge] Financial management, finance functions, objectives Of financial management, profitability Vs shareholder wealth maximization capitalization, cost of capital, nature and Scope of capital budgeting, concepts of Working capital, concept and relevance of Dividend decision.
		BCH405.2	Express [L2: Comprehension] Understanding of time value of money Compounding and discounting, Determinants of capital structure, capital Structure theories, pay back, NPV, IRR And ARR methods, approaches to the Financing of current assets, dividend models– walter, Gordon, mmhypothesis, determinants of dividend policy
		BCH405.3	Apply [L3: Application] concept of time value of money compounding and discounting. Payback NPV, IRR and ARR Methods in practical problems and in Determining capital 9 with numerical problems)
		BCH405.4	Analyse [L4: Analysis] consequences and Remedies of over and under capitalization, Risk and uncertainty, management of different components of working capital.

Unit1: Meaning, scope, objective and Function of finance, Finance Department, Duties & Responsibilities of Finance Manager, Time value of money, Risk and return, Valuation of securities.

Unit2: Sources of long term finance, Leverage operating, financial and Combined, EBIT- EPS analysis, Cost of Capital: estimation of components of cost capital—equity, debt and preference capital and WACC.

Unit3: Capital Budgeting Process, Cash flow Estimation, financial evaluation Non discounted and discounted cash flow techniques, Dividend policy Models: Relevance & Irrelevance.

Unit4: Working capital management: Concepts and factors affecting working capital, risk return trade off, working capital financial policy, Cash management, Inventory management.

Text Books:

- ☐ Kuchal, S.C.-Financial Management, CHAITANYA Publishing House
- ☐ Pandey, I.M.- Financial Management, Vikas publication pvt. Ltd

Reference books:

- ☐ Horne, James Van- Financial Management & Policy, Pearson
- ☐ Rustagi R.P.- Introduction to Financial Mannagement, Taxmann

Website Links:

- ☐ https://josephscollege.ac.in/lms/Uploads/pdf/material/FM_SEM_II.pdf
- ☐ <http://www.jiwaji.edu/pdf/ecourse/commerce/Unit-1%20INTRODUCTION%20TO%20FINANCIAL%20MANAGEMENT.pdf>

BCH 406 INTERNATIONAL FINANCE

PA-PERC ODE	PAPER NAME	CO NO.	COURSE OUTCOME
BCH406	INTERNATIONAL FINANCE	BCH406.1	Define[L1: Knowledge] meaning of finance, foreign exchange market, sources of Finance, international finance system and Institutions IMF, SDR, IBRD
		BCH406.2	Apply [L2: Application] exchange rate mechanisms and exchange quotations Exchange rate forecasting
		BCH406.3	Demonstrate [L3: Explain] arbitrage, fisher effect, inflation In international finance
		BCH406.4	Analyze [L4: Analysis] current scenario of International finance and its importance, accounting exposure

Unit I: IFM- Meaning, Need, Developments in IFM, Foreign Exchange Markets and International Financial Markets, International Financial System & Institutions: Introduction and Importance, IMF (Drawing and loan instruments), SDR (Nature and Utilization), IBRD (Functions and Lending Activities). Objectives & Methods of Exchange control.

Unit 2: Ready Exchange rates, Exchange Quotations (Direct & Indirect), Forward Margins and factors determining it, Spot and Forward rates, Factors determining spot rates, Exchange Arithmetic (Cross rates, Calculation of forward premium and Discounts), Calculation of forward rates, Exchange Rate Forecasting.

Unit 3: Parity Conditions in International Finance, Arbitrage and the Law Of One Price, The Fisher Effect, The International Fisher Effect, Inflation Risk And Its Impact on Financial Markets

Unit 4: International Finance Instrument, Forward Contracts, Future Contracts, and Currency Options, Foreign Exchange Risk Exposure: Definition, Accounting Exposure, Economic Exposure.

Text Books:

- Foreign Exchange Management: C. Jeevanandan, S. chand and sons
- International Financial Management: VK Bhalla, S. chand and co. pvt ltd

Reference books:

- Multinational Financial Management Alan C. Shapiro
- International Financial Management: P.G. Apte, Mcgraww hill education

Website links:

- <http://www.jmpcollege.org/Adminpanel/AdminUpload/Studymaterial/International%20finance.pdf>
- <https://ccsuniversity.ac.in/bridge-library/pdf/Eco-International-Finance.pdf>

BCH 501 INDUSTRIAL LAWS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH- 501	INDUSTRIAL LAW	BCH-501.1	Students should able to elaborate the concept of Industrial Relations. The students should able to illustrate the role of trade union in the industrial setup. Students should able to outline the important causes & impact of industrial disputes. Students should able to elaborate Industrial Dispute settlement procedures.
		BCH-501.2	Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages Act 1936, Minimum Wages Act 1948
		BCH-501.3	Students should be able to understand the Payment of Bonus Act 1965, how to find out the Minimum and Maximum Bonus
		BCH-501.4	Students should be able to understand the Manufacturing process, Meaning of factory, occupier, Health, safety, Welfare.

Unit I The Industrial Dispute Act, 1947, Introduction, Scope and Objectives, Definitions: Industry, Lay Off, Lockout, Strike, Retrenchment, Authorities, under this Act, Power and duties of authorities, Strikes and lock out, Unfair labour practices, Penalties.

Unit II The Payment of Wages Act, 1936, Introduction, Definitions: Industrial or other establishments, Wages, Responsibility for payment of wages, Fixation of wages, Time of payment, Mode of payment, Deductions from wages. The Child Labour (Prohibition and Regulation) Act 1986. Object and Scope, Hours and periods of works, weekly holiday, Notice to inspector, Health and Safety, Penalties.

Unit III The Payment of Bonus Act, 1965. Definition: Accounting Year, Salary or Wages, Employer, Employee, Eligibility for Bonus, Disqualification for Bonus, Payment of minimum and maximum bonus, Calculation of number of working days, Adjustment of customary or interim bonus against bonus payable, Deduction of certain amounts from bonus payable under the Act, Time limit for payment of bonus, Recovery of bonus from employer. Workman compensation Act.

Unit IV The Factory Act, 1948. Introduction, Definitions: Manufacturing Process, Factory, Occupier, Inspector, Powers of Inspector, Health, safety, Welfare measure, working hours of Adults, Restriction on employment of women, Annual leave with wages, General penalty for offence.

Suggested Readings:

Labour Legislation: Goswami V.G Companies Act and Corporate Laws, Bharat House Pvt. Ltd.

BCH 502 CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH- 502	CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT	BCH - 502.1	On completion of this module, students will have acquired the following skills: Be able to identify the dynamics of human behaviour and the basic factors that influence the consumers decision process Be able to demonstrate how concepts may be applied to marketing strategy
		BCH-502.2	Students will be able to find the factors affecting industrial buying.
		BCH- 502.3	Students will have acquired the Knowledge of economic and legal aspects of advertising, office Layout.
		BCH- 502.4	Students will be able to understand the methods of advertising budget; advertising agency: function, selection and compensation. Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles.

Unit I

Meaning and nature of Consumer Behaviour, Factors affecting Consumer Behaviour, Consumer Perception, attitudes, changes in attitudes, Consumer motivation.

Unit II

Models of Consumer Behaviour, difference between consumer buying and industrial buying, nature and factors affecting industrial buying. Factors influencing purchase decision of a consumer.

Unit III

Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising. Place of advertising in Marketing Mix, Indian advertising industry, copy writing: different elements of a copy and layout

Unit IV

Advertising budget: Objectives, preparation and methods of advertising budget; advertising agency: function, selection and compensation. Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles.

Recommended books:

A. Reference Books:

1. Consumer Behaviour, Leon Sciffman, Wisenblit & Kumar (11th edition), Pearson
2. Consumer Behaviour and Marketing Strategy, Peter and Olson, (7th edition), Special Indian Edition publishers
3. Advertising theory & practice, S A Chunawala, (8th edition, 2015), Himalaya Publishing house

B. Textbooks:

Advertising Management, Dr. F C Sharma (2022), SBPD publishers

C. Websites for reference:

1. Wikipedia
2. Britannica

BCH 503 INSURANCE AND RISK MANAGEMENT.

Subject Code	Subject Name	CO No.	Course Outcomes
BCH- 503	INSURANCE AND RISK MANAGEMENT.	BCH - 503.1	Course Learning Outcomes: on successful completion of the course students will be able to: Evaluate the growth and Development of Insurance Business. Understand the working and functioning of the Insurance Sector. Study the inter-relationship between Insurance & Risk Management. Analyze the Role of Insurance Business Intermediaries. Obtain an over- view of Regulatory Framework of Insurance Sector.
		BCH-503.2	Students will be able to Understand the concept of group insurance and its procedures for settlement of various type of claim, how to find out the mortality rates and how to choose appropriate insurance policies related to life and health insurance;
		BCH- 503.3	To Familiarize them with fundamental legal principles of insurance; General Insurance - Marine Insurance, Fire Insurance, Motor insurance, Aviation Insurance.
		BCH- 503.4	By the end of completion of this course, student would be able to: Understand the concept of risk and risk management; Identify and categorize the various types of risks; Design a risk management program; Explain the various risk control measures available; Suggest ways to finance risk; Apply the insurance mechanism in risk management.

Unit I Introduction: History of insurance in general and in India in particular. Basic nature of insurance. Definition of insurance. Comparison of Life Insurance with other forms of insurance. Principles of contract and its applicability to the valid insurance contract.

Unit II Principles of Life insurance and its impact on insurability. Morality tables and its kind. Basic elements in computation of premium. Peculiarities of life insurance product and the classification Nature of group insurance and types of group Insurance covers Policy claims and its procedures for settlement of various type of claims.

Unit III Study of various proposal and policy forms used in general Insurance Scope of coverage of fire insurance and Marine insurance, Motor insurance Various kinds of miscellaneous insurances Describe classes of insurances requiring specialized knowledge i.e. industrial all risk insurance, aviation insurance, oil and gas insurance Regulatory provisions under Insurance Act 1938, and IRDA Act 1999. Underwriting practice and procedures, types and classification of hazards.

Unit IV Basic concept of risk, classification of risks, and process of risk management. Identification and evaluation of risk - risk analysis. Risk control - loss prevention and its importance. Risk financing and transfer of risks. Risk retention and its importance/basis of reinsurance.

Suggested Readings:

"Life Insurance", - By Kenneth Black (Jr.) and Harold Skipper (Jr.)

"Fundamentals of Risk and Insurance", by Emmett J. Vaughan, Therase Vaughan

"Principles of Risk management and Insurance", by George E. Rejda

Risk Management and Insurance By: Keith R. Gibson, CRM April 2009.

Principles of RISK MANAGEMENT AND INSURANCE George E. Rejda Michael J. McNamara ISBN 10: 0-13-299291-4 ISBN 13: 978-0-13-299291-6

Essentials of Insurance and Risk Management - Dr. P.K. Gupta. (2015-16).

Websites:

https://sde.ok.gov/sites/ok.gov.sde/files/PFLModule_11.2.pdf

<https://www.msuniv.ac.in/Download/Pdf/e656fdd0c2ae427>

<https://langara.ca/departments/recreation/documents1/RMandInsurance.pdf>

<http://www.insurance-institute.ru/library/zothers/mcnamara.pdf>

https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.pdf

https://college.cengage.com/business/phk/business/9e/assets/students/appendices/phk9_olappendix_b_c.pdf

BCH 504 CORPORATE ACCOUNTING

Subject Code	Subject Name	CONo.	Course Outcomes
BCH 504	CORPORATE ACCUONTING	BCH - 504.1	To make the students familiarise with Corporate Accounting procedures and to understand the Accounting for Companies Understand the provisions relating to issue of shares at a discount utilization of securities premium account, right issue of shares, sweat equity shares. Develop a process for redemption of Preference shares
		BCH-504.2	Develop a process for redemption of Debentures, how to find out Managerial Remuneration, Preparation of Final Accounts.
		BCH-504.3	1. Calibrate the procedure involved in Amalgamation of companies 2. Calibrate the procedure involved in Absorption of companies 3. How to Calculate Goodwilland valuation of shares
		BCH-504.4	1. To study the various kinds of mergers and acquisitions that take place in the world of business. 2. To collect samples of liquidator's final statement of account s. 3. To prepare accounts for Holding Companies and Liquidation of Companies

Unit I

Accounting for share capital: Issue, forfeiture and reissue of shares- rights Issues, bonus shares. Buy back of shares. Redemption of preference shares. International Financial Reporting Standards.

Unit II

Issues and Redemption of Debentures, underwriting Managerial Remuneration, Preparation of Final Accounts.

Unit III

Valuation of Goodwill and Valuation of Shares. Amalgamation and reconstruction

Unit IV

Accounts of Holding Companies, Liquidation of Companies.

Text books:

- ☐ Advanced Accounting Vol II S.N. Maheshwari, Vikas publication pvt. Ltd
- ☐ Advanced Accounting Vol II R.L. Gupta M. Radhaswami, Sultan chand and sons
- ☐ Corporate Accounting S.M. shukla, Sahitya bhawan publications
- ☐ Corporate Accounting Joseph Corporate Accounting C.M. Juneja

Reference Books:

- ☐ M.C. Shukla, T.S. Grewal & S.C. Gupta (2016) *Advanced Accountancy*. New Delhi: S. Chand & Company Ltd.
- ☐ R.L. Gupta & M. Radhaswamy (2014), *Advanced Accountancy*. New Delhi: S Chand & Sons

Website links:

- ☐ <https://www.drnishikantjha.com/booksCollection/Corporate%20Accounting%20.pdf>
- ☐ <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>

BCH 505 (AFS) SPECIALIZED ACCOUNTING

Subject Code	Subject Name	CONo.	Course Outcomes
BCH-505	ACCOUNTING AND FINANCIAL SERVICES	BCH - 505.1	To make the students familiarise with importance of Corporate Social responsibility, social cost benefit analysis, social audit and to understand the Environmental Accounting: audit and reporting.
		BCH-505.2	To Understand inflation accounting and its techniques and how to prepare income statement and Balance Sheet.
		BCH-505.3	Students will be able to understand the value added accounting, preparation of value added statements, Forensic Accounting and International Financial Reporting
		BCH-505.4	On successful completion of the course students will be able to: Prepare Final Account Accounting of Insurance Companies. Accounting of Banking Companies

Unit I

Social Accounting - meaning, importance, relevance objective, approaches to corporate social responsibility, social reporting Model, compilation of information for social Accounting, Social reporting models, limitations of social reporting, Social cost benefit analysis, social Audit, Environmental Accounting: audit and reporting.

Unit II

Inflation Accounting: limitations of historic Accounting, Meaning, Definition, Objectives techniques of Inflation Accounting - current purchasing power method, current cost accounting method, Preparation of income statement and Balance Sheet.

Unit III

Value Added Accounting - definition, Emergence of Value addition concept. Preparation of value added statements. Human Resource Accounting. Overview Human Resource Accounting Model. Forensic Accounting, International Financial Reporting.

Unit IV

Accounting of Banking Companies. Preparation of Final Account Accounting of Insurance Companies.

Text books:

- Advanced Accounting Vol. II S.N. Maheshwari, Vikas Publishing House
- Accounting Theory & Practice JawaherLal, Himalaya Publishing House
- Advanced Accounting Vol II R.L. Gupta & M. Radhaswami, Sultan chand and sons

Reference Books:

- Accounting Text & Cases Robert N. Anthony Hawkins & Merchant
- Environmental Accounting N. Dasgupta, S chand

BCH 505 (ITEM) INTERNATIONAL BUSINESS ENVIRONMENT

SubjectCode	Subject Name	CONo.	Course Outcomes
BCH- 505	INTERNATIONAL BUSINESS ENVIRONMENT	BCH - 505.1	To make the students familiarize with the concept and process of globalization, The indicators of globalization, The barriers of globalization. International Business- meaning and the modes of international business.
		BCH-505.2	To Understand business environment, parameters of assessing country's attractiveness to trade.
		BCH-505.3	Students will be able to understand the Sociocultural framework, the technological framework, the financial framework.
		BCH-505.4	On successful completion of the course students will be able to understand the: International financial market, International Financial Environment, International Monetary System.

Unit I

Globalization- The concept and process of globalization, The indicators of globalization, The drivers of globalization, The barriers of globalization. International Business- meaning, importance, characteristics, factors influencing growth of international business. The modes of international business.

Unit II

The global economy- Concept and features, business environment, parameters of assessing country's attractiveness to trade. The political Environment, The legal Environment, The ecological environment.

Unit III

Socio- cultural framework, the technological framework, the financial framework.

Unit IV

International financial market, International Financial Environment, International Monetary System. Foreign exchange market exchange rate quotes, exchange rate determination in spot and forward markets. Theories of exchange rate behavior. Foreign exchange derivatives, Exchange rate forecasting.

Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes - Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business.

TEXT BOOK

Jaiswal Bimal-International Business (Himalaya Publication)2019

Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons,9th Ed.)

REFERENCE BOOKS

VyuptakeshSharan-International Business, Pearson, New Delhi.

Sukumar Nandi- International Business Environment, Tata McGraw Hill Pvt. Ltd., New Delhi.

WEBSITES

Wikipedia Corpiz

BCH 506 (AFS) FINANCIAL INSTITUTIONS & SERVICES

Subject Code	Subject Name	CO No.	Course Outcomes
BCH- 506	FINANCIAL INSTITUTIONS & SERVICES	BCH - 506.1	To make the students familiarise with Indian Capital Market, SEBI- role and functions. Financial Institutions in India: Meaning, role, services. Types and working of Financial Institutions Merchant Banking Services in India:
		BCH-506.2	To understand difference between hire purchase and lease. Qualitative factors in lease decisions. Lease agreements, Hire Purchase agreement - Types, Venture capital
		BCH- 506.3	Students will be able to understand the functions of credit rating agencies, Types of factoring. Factoring and Forfeiting
		BCH- 506.4	On successful completion of the course students will be able to understand the Securitization, Discounting and rediscounting of bills, electronic money: Smart Cards and Digital Cash. Home Banking, Virtual Banking, Electronic Clearing System (ECS),

Unit I:

Financial Institutions in India: Meaning, role, services. Types and working of Financial Institutions Merchant Banking Services in India: Rules Regulation's and categorization. The lead manager and its functions management of capital issues. Indian Capital Market, SEBI- role and functions.

Unit II:

Leasing concept - types, legal tax and accounting aspects. Financial evaluation of lease structuring, Qualitative factors in lease decisions. Lease agreements, Hire Purchase agreement - Types, difference between hire purchase and lease. Venture capital; the concept and characteristics, process and problems of venture capital financing, growth of venture capital services in India.

Unit III:

Credit Rating - Concept and types, functions of credit rating agencies, credit rating of Debt and other securities. Credit rating agencies in India - their rating scale and rating process. Factoring - The concept and characteristics, Types of factoring. Factoring and Forfeiting.

Unit IV:

Securitization, Discounting and rediscounting of bills, electronic money: Smart Cards and Digital Cash. Home Banking, Virtual Banking, Electronic Clearing System (ECS),

Suggested Readings:

J.C. Verma, Merchant Banking Bimal Jaiswal, Financial Services
 J. Vanhorne, Financial Management & Policy
 Financial Institutions and Services – Dr. Rupesh Roshan Singh
 FINANCIAL MARKETS AND SERVICES - Dr. K. Natarajan
 Financial Institutions & Markets - Prof. Vijay Kaushal, Dr. Suresh Sharma

Websites:

https://ebooks.lpude.in/management/mba/term_3/DMGT512_FINANCIAL_INSTITUTIONS_AND_SERVICES.pdf
https://mrcet.com/downloads/digital_notes/HS/R20/FINANCIAL%20INSTITUTIONS,%20MARKETS%20AND%20SURVEYS.pdf
<https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf>
<http://tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>
<https://josephscollege.ac.in/lms/Uploads/pdf/material/FSS.pdf>
<https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf>
<https://www.himpub.com/documents/Chapter1321.pdf>

BCH506 (ITEM) INTERNATIONAL BUSINESS

SubjectCode	Subject Name	CONo.	Course Outcomes
BCH- 506	INTERNATIONAL BUSINESS	BCH - 506.1	To make the students understand the difference between international and domestic- business,
		BCH-506.2	To Understand International Product life Cycles, International Business Strategies,
		BCH-506.3	Students will be able to understand the Foreign Direct Investment (FDI)- Need, theories of FDI, Factors influencing FDI, Capon FDI.
		BCH-506.4	On successful completion of the course students will be able to understand the: International Financial Institutions:, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

Unit I

An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business, Approaches to International Business, Changing Environment of International Business.

Unit II

Investment Theories: Mercantilism; Complimentary trade theories- Stopler-Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.

Unit III

Routes of International Business- Export-import, tourism and transportation, performance of service, Creation of assets, Portfolio Investment. Multinational Corporations, Foreign Direct Investment (FDI)- Need, theories of FDI, Factors influencing FDI, Cap on FDI.

Unit IV

International Financial Institutions: IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

Recommended books:**A. Reference books:**

1. International Business, John Daniel, Prashant Salwan (2018), Pearson publications 2. International Business, Charles w L Hill, Rohit Mehtani (2018), MC Graw Hill publications

B. Textbooks:

1. Introduction to International Business, Dr. Neeta Vaydande (2019), Sahitya Bhawan publications

C. Websites for reference:

1. Wikipedia
2. Britannica
3. Investopedia

BCH507 SUMMER INTERNSHIP REPORT & VIVA-VOCE

BCHNC 508 FOREIGN LANGUAGE

(Non-credit)German/French/Chinese

Subject Code	Subject Name	CONo.	Course Outcomes
	FOREIGN LANGUAGE	1.	To make them understand Germany, Basic grammar structure, Nouns(singular, plural), Numbers, Days, Months, Seasons, Colours.
		2.	To Understand Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.
		3	Students will be able to understand the. Tenses, Interrogative sentences, Negative sentences
		4	On successful completion of the course students will be able to understand the: Comprehension, Texts, Paragraph, writing, Vocabulary.

German Language

Unit I

Introduction to Germany, Basic grammar structure, Nouns(singular, plural), Numbers, Days, Months, Seasons, Colours.

Unit II

Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.

Unit III

Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences.

Unit IV

Comprehension,
Texts, Paragraph,
writing, Vocabulary.

Suggested Readings:

1. The Everything Learning German Book- Edward Swick, e book.
2. German For Beginners— E. Prokosch, Forgotten Books.

French Language

Subject Code	Subject Name	CO No.	Course Outcomes
	French Language	1	To make them understand Articles Gender and number of nouns and adjectives. Personal and To pronouns,
		2.	To Familiarise them to Past and Future Tense. Intetrrrogation, Negotion and Imperatives.
		3	Students will be able to understand the- Name of days, seasons, months, colours, garments, body parts and numbers.
		4	On successful completion of the course students will be able to understand the: Topical writing, self Introduction, Biodata,
			Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality.

Unit I

Articles Gender and number of nouns and adjectives. Personal and To pronouns, Demonstrative and Possessive Adjectives Preposition and adverbs Pronominal verbs.

Unit II

Conjugation of verbs of all the Groups in Present Tense and Introduction –to Past and FutureTense. Intetrrrogation, Negotion and Imperatives.

Unit III

Name of days, seasons, months, colours, garments, body parts and numbers. Conversational- French between known and unknown people. Telephonic conversation with friends and clients.

Unit IV

Topical writing, self Introduction, Biodata, Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality. To reply question in French based on comprehension of a French text.

Suggested Readings:

Schell Rosemerry: Learn French for Beginners. Renee
White: Barrons's Complete French
Grammer. Himanshu Rattan: French Communicative.

Chinese Language

SubjectCode	Subject Name	CONo.	Course Outcomes
	Chinese Language	1	To Introduce them to China its History, culture and languages. Standard Chinese language- Phonetics, character writing.
		2	To Familiarise them to Basic grammar structure Nouns (singular, plural), Numbers, Days, Months, Seasons, Colours.
		3	Students will be able to understand the Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences. Comprehension
		4	On successful completion of the course students will be able to understand the: Vocabulary, Text writing, Translation

Unit I

Introduction to China-History, culture and languages. Standard Chinese language- Phonetics, character writing.

Unit II

Basic grammar structure-Nouns (singular, plural), Numbers, Days, Months, Seasons, Colours. Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.

Unit III

Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences. Comprehension,

Unit IV

Vocabulary, Text writing, Translation.

Suggested Readings:

Elementary Chinese Reader, Book I& II, Foreign Language Press, Beijing. Modern Chinese: Beginners Course, Vol. I & II, Beijing Language Institute, Beijing.

BCH 601 GOODS AND SERVICES TAX IN INDIA

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 601	GOODS AND SERVICES TAX IN INDIA	BCH601.1	To make them understand indirect taxes, Levy and Collection of GST, Procedure of Registration under GST, Input Tax Credit, Composition Scheme, Reverse Charge Mechanism, Zero rated Supply, Exemption from GST
		BCH601.2	To Familiarise them to Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax and Recovery
		BCH601.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none">• Various provisions and issues under UGST and SGST.• Integrated Goods and Services Tax (IGST) - Administration, Provision for Levy and Collection of Tax.

Unit I

Introduction to Indirect Tax System, GST and its Basic Concepts, Definitions, GST Council, Levy and Collection of GST, Procedure of Registration under GST, Meaning, Time and Value of Supply of Goods and Services, Input Tax Credit, Tax Invoice, Debit and Credit Note, E-Waybill, Composition Scheme, Reverse Charge Mechanism, Zero rated Supply, Exemption from GST.

Unit II

Accounts and Records under GST, Return, Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax and Recovery of Tax, Liability of Payment of Tax.

Unit III

Types of Assessment under GST, Tax Authorities, Provision of Inspection, Search, Seizure, Fine and Penalty, Appeal and Revision, Audit and Advance Ruling.

Unit IV

Integrated Goods and Services Tax (IGST)- Administration, Provision for Levy and Collection of Tax, Supply of Goods and Services: Meaning, Nature, Place, Refund of Integrated Tax, Apportionment of Tax & Settlement of Funds, Miscellaneous Provisions of IGST, UGST: Various provision and issues under UGST and SGST.

Suggested Readings:

S. K. Shukla : Goods and Services Tax with Custom Duty (Hindi and English) Bare Act of GST

BCH 602 AUDIT PROCEDURE AND STANDARDS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 602	AUDIT PROCEDURE AND STANDARDS	BCH 602.1	To Introduce them to meaning and objectives of Auditing; types of audit
		BCH 602.2	To Familiarise them to Company Auditor – its appointment, Powers, Duties and Liabilities.
		BCH 602.3	Students will be able to understand the Auditing Standards, Appointment, Powers, Duties and Liabilities of Auditors.
		BCH 602.4	On successful completion of the course students will be able to understand the Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.
		BCH 602.2	To Familiarise them to Company Auditor – its appointment, Powers, Duties and Liabilities.

Unit I

Introduction: meaning and objectives of Auditing; Types of audit; Internal audit, Audit Process: Audit programme; Audit and books Working papers and evidences; consideration for commencing an audit, Routine checking and Test checking Intern Check System: Internal Control, Internal auditing.

Unit II

Audit Procedure: Vouching; Verification of assets and liabilities. Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities.

Unit III

Auditing Standards- Appointment, Powers, Duties and Liabilities of Auditors. Broad Outlines of Company Audit and Auditor's Report. Special Audit of banking companies, Audit of educational institutions, Audit of insurance companies, Audit of non-profit companies, When Fraud is suspected and When a running a business is proposed. Investigation; Divisible Profit and Dividend.

Unit IV

Recent trends in Auditing- Nature and Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.

Suggested Readings:

Principles and Practice of Auditing: R.G.

Saxena Principles and Practice of Auditing: T.R.

Sharma

STANDARDS on INTERNAL AUDIT (SIA) July 13th 2019 By C.A. Huzeifa Unwala

Websites:

https://www.ifac.org/system/files/publications/files/IAASB%20HANDBOOK_Vol%201_0.pdf

<https://uca.edu/internalaudit/files/2014/06/The-Audit-process.pdf>

<https://rajdhani.ac.in/admin/ckeditor/ckfinder/userfiles/files/AUDITING%20AND%20ASSURANCE%20STANDARDS.pdf>

<https://www.wirc-icai.org/images/material/Standards-IA-15072019.pdf>

https://www.wirc-icai.org/images/material/Process_Audit_PPT_Updated_25_aug.pdf

https://www.oas.org/juridico/PDFs/mesicic4_guy_audit.pdf

<https://cag.gov.in/uploads/media/Auditing-Standards-20200720134018.pdf>

https://josephscollege.ac.in/lms/Uploads/pdf/material/Material_AuditingUnit2.pdf

BCH 603 BUSINESS ETHICS& CORPORATE GOVERNANCE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 603	BUSINESS ETHICS & CORPORATE GOVERNANCE	BCH603.1	To Introduce them to definition & nature of Business ethics and Causes of unethical behaviour.
		BCH603.2	To Familiarise them to management of ethics
		BCH603.3	Students will be able to understand the Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology.
		BCH603.4	On successful completion of the course students will be able to understand the: Corruption and Gender Issues-Gender-Ethics, Harassment and Discrimination

Unit I

Introduction: Definition & nature Business ethics, Characteristics, Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethics; Code of conduct; Public good.

Unit II

Management of Ethics - Ethics analysis [Hosmer model] ; Ethical dilemma; Ethics in practice ethics for managers; Role and function of ethical managers- the Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability, and ethics; Cost of ethics in Corporate ethics evaluation. Business and ecological/environmental issues in the Indian context and case studies.

Unit III

Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology.

Unit IV

Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination.

TEXT BOOK

Business ethics. sahitya bhawan

REFERENCE BOOK

Business Ethics and Corporate Governance: B.N. Gosh, TMH

Websites

wikipedia

onlinelibrary.wiley.com

BCH 604 ENTREPRENEURSHIP & PROJECT MANAGEMENT

Subject Code	Subject Name	CONo.	Course Outcomes
BCH604	ENTREPRENEURSHIP & PROJECT MANAGEMENT	BCH604.1	To Introduce them to <ul style="list-style-type: none"> • Entrepreneurship Role of entrepreneurship in economic development. • Role and functions of entrepreneur. • Theories of Entrepreneurship Development of women entrepreneur.
		BCH604.2	To Familiarise them to Entrepreneurship Development Programmes(EDP's); Non-Government Organisation initiatives, Public Private partnership(PPP)
		BCH604.3	Students will be able to understand the <ul style="list-style-type: none"> • Basic Concept of a Project, categories of projects • Forms of Project organisations. Phases of Project: <ul style="list-style-type: none"> • Project identification & Project formulation. Technical Analysis and social appraisal of the industrial projects.
		BCH604.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none"> • Financial Appraisal: Cost of project, means of financing, estimates of cost Project Appraisal Criteria Payback-period, ARR, NPVI, IRR and risk analysis.

Unit I

Entrepreneur, entrepreneurship and entrepreneurial process: conceptual issues. Entrepreneurship versus Management Entrepreneurship Role of entrepreneurship in economic development. Role and functions of entrepreneur. Theories of Entrepreneurship; entrepreneurial competencies; Innovation and entrepreneurial orientation in a developing economy. Development of women entrepreneur. Problems of entrepreneurship.

Unit II

Industrialization and motivating forces for entrepreneurial growth; Entrepreneurial scene in- India Genesis and evolution of Government of India's SSI policy; Technology Parks; SEZ's in- fostering entrepreneurship development. Entrepreneurship Development Programmes (EDP's); Non -Government Organisation initiatives, Public Private partnership (PPP)

Unit III

Basic Concept of a Project, categories of projects, Forms of Project organisations. Phases of Project: Project identification & Project formulation. Project Appraisal Techniques: Market and Demand analysis, Technical Analysis and social appraisal of the industrial projects.

Unit IV

Financial Appraisal: Cost of project, means of financing, estimates of cost, financial projections. Project Appraisal Criteria Payback period, ARR, NPVI, IRR and risk analysis. Implementation & Monitoring.

Recommended books:

A. Reference books:

1. Entrepreneurship, Dr. Robert D Hisrich (2020) , MC Graw Hill publishers
2. Fundamentals of Project Management, Joseph Heagney (2019), Amacom publishers

B. Textbooks:

1. Fundamentals of Entrepreneurship, Dr. O P Gupta (2022), SBPD publishing house
2. Project Management, Beena Agarwal & Shyam S Agarwal (2020)

C. Websites for reference:

1. Wikipedia
2. Investopedia
3. Britannica

BCH 605 (AFS) GST ACCOUNTING: PROCEDURE AND SOFTWARE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 605	GST ACCOUNTING: PROCEDURE AND SOFTWARE	BCH 605.1	To Introduce them to: GST Accounting methods Accounting under GST. Electronic Cash and Credit Ledger Period of retention of accounts. Consequences of not maintain proper accounts and records
		BCH 605.2	To Familiarise them to Understanding of Ledgers under GST. Accounting Entries for filing- GSTR- 1, GSTR- 2, and GSTR- 3 & 3B, GSTR- 9.
		BCH 605.3	Students will be able to understand the Popular GST Billing and Accounting software-
		BCH 605.4	On successful completion of the course students will be able to understand the: Operation excellence in Tally ERP 9/ MARG GST/ MARG ERP 9+/ Quick books/ Zoho Books/or Profit books GST software.

Unit I

Accounts and other records under GST- Responsibility of maintaining accounts and records, Accounts and records to be maintained, GST Accounting methods, Accounting under GST. Electronic Cash and Credit Ledger, Period of retention of accounts. Consequences of not maintain proper accounts and records.

Unit II

Understanding Ledgers under GST. Passing Accounting Entries for filing- GSTR- 1, GSTR- 2, and GSTR- 3 & 3B, GSTR- 9.

Unit III

Popular GST Billing and Accounting software- Software for small and medium enterprises, software for large enterprises, Software utility and features.

Unit IV

Operation excellence in Tally ERP 9/ MARG GST/ MARG ERP 9+/ Quick books/ Zoho Books/ or Profit books GST software.

Suggested Readings:

Handbook on Finalisation of Accounts with GST Perspective - The Institute of Chartered Accountants of India

Websites:

<https://www.cbic.gov.in/>

<http://gst.customs.gov.my/en/ib/SiteAssets/Guide%20on%20GST%20Accounting%20Software.pdf>

<https://ncert.nic.in/textbook/pdf/leca101.pdf>

<https://cleartax.in/s/gst-book-online-pdf>

<https://idtc-icai.s3.ap-southeast-1.amazonaws.com/download/pdf20/Handbook-on-Finalisation-of-Accounts-with-GST-perspective-23-12-2020.pdf>

<https://www.selfstudys.com/sitepdfs/POM5mkchb9uwVTu34S13>

https://icmai.in/TaxationPortal/upload/IDT/Article_GST/38.pdf

BCH 605(ITEM) FOREIGN TRADE PROCEDURES AND DOCUMENTATION

Subject Code	Subject Name	CONo.	Course Outcomes
BCH605(ITEM)	FOREIGN TRADE PROCEDURES AND DOCUMENTATION	BCH 605.1 (ITEM)	To Introduce them to: <ul style="list-style-type: none"> India's Foreign Trade, its direction and Composition Export Costing & Pricing Procurement and processing of an export order and Export Contract. Foreign trade policy.
		BCH605.2(ITEM)	To Familiarise them to: Export Documentation. <ul style="list-style-type: none"> Methods/ Terms of payments for Exports. Export Financing: Quality control and inspection in Exports. Type of risks, Cargo insurance:
		BCH 605.3(ITEM)	Students will be able to understand the: <ul style="list-style-type: none"> Exports-planning: Adaption, Standardisation and Packaging. Central Excise and custom clearance regulations Policy for EOU /FTZ/ EPZ units, Objectives, criteria and benefits
		BCH605.4(ITEM)	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none"> Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non-Financial Incentives). Schemes for import of capital goods Procedures and documentation for new hand capital goods. International Logistics

Unit I

Introduction to India's Foreign Trade. India's foreign trade-Direction and Composition, Export Costing & Pricing, Getting ready for Exports. Procurement and processing of an export order and Export Contract. Foreign trade policy.

Unit II

Export Documentation. Methods/Terms of payments for Exports: Documentary credit and collection, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and documentation for cargo loss claims, INCO Terms.

Unit III

Exports-planning: Adaption, Standardisation and Packaging. Central Excise and custom clearance regulations- Procedures and Documentation. Export / trading / star trading / superstar- trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU/FTZ/EPZ units, Objectives, criteria and benefits.

Unit IV

Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non- Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new secondhand capital goods. International Logistics.

Recommended books:

A. Reference books:

1. Export import -procedure & documentation, Madhurima LI & Sultan Ahmed(2021) , Sultan chand & sons

B. Textbooks:

1. Foreign trade documentation & Logistics, Suneera K, (2021), Notion Press

C. Websites for reference:

1. Wikipedia
2. Cogoport .in
3. Investopedia

BCH 606 (AFS) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Subject Code	Subject Name	CONo.	Course Outcomes
BCH 606	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	BCH606.1	To Introduce them to nature and scope of investment decision, Investment & speculation, type of investment, investment opportunities, investment insecurities & other instruments.
		BCH606.2	To Familiarise them to: •Equity Analysis & Valuation: General valuation framework, Time value of money, discounting & compounding, valuation of equity & preference shares •Bond Analysis Bonds: Characteristics, valuation, risk & return.
		BCH606.3	Students will be able to understand the <ul style="list-style-type: none"> • <u>Portfolio Management</u> • <u>Portfolio Construction</u>
		BCH606.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none"> • Pricing of Capital assets • <u>Portfolio Revision & Performance Valuation</u>

Unit I

Nature and scope of investment decision, Investment & speculation, type of investment, investment opportunities, investment in securities & other instruments, Risk & Return, Trade off; Investment Environment: Investment process, Investment media.

Unit II

Equity Analysis & Valuation:

General valuation framework, Time value of money, discounting & compounding, valuation of equity & preference shares different models, Fundamental Analysis Efficient Market Hypothesis & its implications to investors.

Bond Analysis Bonds: Characteristics, valuation, risk & return.

Unit III

Portfolio Management: Nature and Scope, Traditional Vs Modern Portfolio Management, Portfolio Risk and Return- Diversification & Portfolio Risk, Mean Variance Criterion.

Portfolio Construction: Markowitz Theory, Portfolio Analysis & optimum portfolio for an investor.

Unit IV

Pricing of capital Assets: Capital Market Theory, CAPM model- capital market line, security market line. Arbitrage pricing theory. Portfolio Revision & Performance Valuation: Need for revision of portfolio, portfolio performance evaluation, managed portfolio & its performance evaluation

Suggested Readings:

- ☐ Security Analysis & Portfolio Management 1 Edition 2022, Dr. Ajit Kumar Publisher: SBPD Publications
- ☐ Security Analysis & Portfolio Management by Sudhindra Bhat (Author), Excel Books (Publisher) 2011

Reference Books

- ☐ Investments by ZviBodie, Alex kane and Alan J. Marcus.
- ☐ Analysis of Investments and Management of Portfolio by Frank K. Reily and Keith C. Brown
- ☐ SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT. V.K. Bhalla

Websites

- ☐ <https://www.udemy.com/course/securityanalysisportfoliomanagement/>
- ☐ <https://www.phindia.com/Books/BookDetail/9789391818265/security-analysis-and-portfolio-management-kevin>

BCH 606 (ITEM) CONTEMPORARY ISSUES IN FOREIGN TRADE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH606 (ITEM)	CONTEMPORARY ISSUES IN FOREIGN TRADE	BCH60 6.1 (ITEM)	To Introduce them to: <ul style="list-style-type: none"> Recent Developments in Trade Theory and Empirics. Global capital- flow, FDI related Issues. Foreign Policy and Foreign Trade Policy.
		BCH60 6.2 (ITEM)	To Familiarise them to International Laws as-to Child Labour, human rights, environment. <ul style="list-style-type: none"> Issues relating to Intellectual Property Rights. Effects of Corruption and Ease of doing Business on Trade and Capital Flow.
		BCH 606.3 (ITEM)	Students will be able to understand the <ul style="list-style-type: none"> WTO governed Issues- Trade Liberalization and domestic industry. Regional Trade Blocs negotiations, bilateral and multi-lateral trades.
		BCH 606.4 (ITEM)	On successful completion of the course students will be able to understand the <ul style="list-style-type: none"> International Dimensions on Long term Finance. The Growth and Concerns about Multinationals. The Determinants of Exchange Rates- balance of trade, balance of payment, purchasing power parity, Exchange Risks and Hedging Risk.

Unit I

Recent Developments in Trade Theory and Empirics. Global capital flow, FDI related Issues, Technology and Economic, Foreign Policy and Foreign Trade Policy.

Unit II

International Laws as to Child Labour, human rights, environment. Issues relating to Intellectual Property Rights, Effects of Corruption and Ease of doing Business on Trade and Capital Flow.

Unit III

WTO governed Issues- trade protectionism, agriculture subsidy, Trade Liberalization and domestic industry. Regional Trade Blocs negotiations, bilateral and multilateral trades

Unit IV

International Dimensions on Long-term Finance. The Growth and Concerns about Multinationals. The Determinants of Exchange Rates- balance of trade, balance of payment, purchasing power parity, Exchange Risks and Hedging Risk

Text Books

- Malabika roy & Saikat Sinha Roy, International Trade and International Finance: Exploration of Contemporary Issues, Springer
- Bandi Kamaiah, C.S. Shylajan, Current Issues in Economics and Finance, Springer.

Reference books:

- World Bank: World Economic Situation & Prospects (2018&2019).
- Maurice D. Levi, International Finance: Contemporary Issues, Routledge, London and New York.

Website links

- <https://link.springer.com/content/pdf/bfm:978-1-349-24563-5/1.pdf>