

**Department of Commerce**  
**B. Com. (Banking & Insurance)**

*Offered By:*  
Department of Commerce  
Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur

2024

**Course Structure for 4-Year B. COM. (Banking & Insurance)**

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Deen Dayal Upadhyaya Gorakhpur University  
B. Com. (Banking & Insurance) 4 Years

YEAR	SEM	Major (2) Own Faculty	Credits	Minor (1) Same or Other Faculty	Credits	Minor Vocational/Skill Enhancement Courses with Summer Internship SEC	Minor Ability Enhancement Courses AEC	Research Project/Dissertation/Internship/Field or Survey Work	Total Credits	Cumulative Minimum Credits Required For Award of Certificate/Diploma/Degree	
1 <sup>st</sup> Year											
1	I	1. Business Organization	6	Business Communication	6	1 (3 Credits)	1 (2 Credits)		23	46 Certificate in Commerce	
		2. Business Mathematics & Statistics	6								
	II	1. Business Management	6	Business Economics	6	1 (3 Credits)	1 (2 Credits)		23		
		2. Financial Accounting	4-Th								
		3. Computerised Accounting	2-P								
	2 <sup>nd</sup> Year										
2	III	1. Company Law	6	Business Regulatory Framework	6	1 (3 Credits)	1 (2 Credits)		23	92 Diploma in Commerce	
		2. Cost Accounting	6								
	IV	1. Income Tax Law & Accounts	6	Money & Banking in India	6	---	1 (2 Credits)	1 (3 Credits)	23		
		2. Fundamentals of Marketing	4-Th								
		3. Digital Marketing	2-P								
	3 <sup>rd</sup> Year										
3	V	1. Corporate Accounting	5						20	132 3 Year UG Degree in Commerce	
		2. Goods & Services Tax	5								
		Any TWO of the Following:									5+5
		1. Auditing									
	2. Business Finance										
	VI	3. Business Environment									
1. Accounting for Managers		5						20			
2. Fundamentals of Insurance		5									
Any TWO of the Following:											

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1. Financial Institutions & Markets	5+5		
2. Marketing of Financial Products and Services			
3. Fundamentals of Entrepreneurship			

4th YEAR (Honours)							
4	VII	1. Quality Management & Business Development	4	20	40 Credits Level 6	172 Credits 4 Year UG Degree in Commerce (Honours)	
		2. Statistical Analysis & Research Methodology	4				
		3. Risk Management	4				
		4. Practice of Life Insurance	4				
		5. Practice of General Insurance	4				
	VIII	1. Organisational Behaviour	4				20
		2. Insurance Business Environment in India	4				
		3. Financial Management	4-P				
		4. Human Resource Management	4-P				
		Any One of the Following:					
International Business OR Managerial Economics OR Essentials of E-commerce		4					

4th YEAR (Honours With Research)  
For students who secure 7.5 CGPA in first 6 semesters

4	VII	1. Quality Management & Business Development	4	20	40 Credits Level 6	172 Credits 4 Year UG Degree in Commerce (Honours with Research)			
		2. Statistical Analysis & Research Methodology	4						
		3. Risk Management	4						
		4. Practice of Life Insurance	4-P						
		5. Practice of General Insurance	4-P						
	Any One Group of the Following:								
	VIII	1. Managerial Economics	4				20	12 Credits Research Project	
		2. Insurance Business Environment in India	4						
		OR							
		1. Organisational Behaviour	4						
2. Human Resource Management		4							
OR									
1. Financial Management		4							
2. Microfinance & Financial Inclusion		4							

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SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-I</b>			
<b>Major Courses</b>			
<b>I</b>	BI 101	Business organization	6+0
	BI 102	Business Mathematics & Statistics	6+0
	<b>Minor Multidisciplinary Course</b>		
	BI 103	Business Communication	6+0
	<b>Skill Enhancement Courses/ Vocational (SEC)</b>		
		<b>Any one course</b> (From pool of courses offered at university level)	3+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
		<b>Any one course</b> (From pool of courses offered at university level)	2+0
		<b>Total Credits (Semester-I)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-II</b>			
<b>Major Courses</b>			
<b>II</b>	BI 104	Business Management	6+0
	BI 105	Financial Accounting	4+0
	BI 106	Computerized Accounting	0+2
	<b>Minor Multidisciplinary Course</b>		
	BI 107	Business Economics	6+0
	<b>Skill Enhancement Courses/ Vocational (SEC)</b>		
		<b>Any one course</b> (From pool of courses offered at university level)	3+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
		<b>Any one course</b> (From pool of courses offered at university level)	2+0
	<b>Total Credits (Semester-II)</b>		<b>23</b>

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-III</b>			
<b>Major Courses</b>			
<b>III</b>	BI 201	Company Law	6+0
	BI 202	Cost Accounting	6+0
	<b>Minor Multidisciplinary Course</b>		
	BI 203	Business Regulatory Framework	6+0
	<b>Skill Enhancement Courses/ Vocational (SEC)</b>		
		Any one course (From pool of courses offered at university level)	3+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
		Any one course (From pool of courses offered at university level)	2+0
		<b>Total Credits (Semester-III)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-IV</b>			
<b>Major Courses</b>			
<b>IV</b>	BI 204	Income Tax Law & Accounts	6+0
	BI 205	Fundamentals of Marketing	4+0
	BI 206	Digital Marketing	0+2
	<b>Minor Multidisciplinary Course</b>		
	BI 207	Money & Banking in India	6+0
	<b>Ability Enhancement Courses /Co-Curricular (AEC)</b>		
		Any one course (From pool of courses offered at university level)	2+0
		Research Project/Dissertation/Internship/Field Work/Survey	3+0
		<b>Total Credits (Semester-IV)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-V</b>			
<b>Major Courses</b>			
<b>V</b>	BI 301	Corporate Accounting	5+0
	BI 302	Goods & Services Tax	5+0
	<b>Any TWO of the following</b>		
	BI 303	Auditing	5+0
	BI 304	Business Finance	5+0
	BI 305	Business Environment	5+0
		<b>Total Credits (Semester-V)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-VI</b>			
<b>Major Courses</b>			
<b>VI</b>	BI 306	Accounting for Managers	5+0
	BI 307	Fundamentals of Insurance	5+0
	<b>Any TWO of the following</b>		
	BI 308	Financial Institutions & Markets	5+0
	BI 309	Marketing of Financial Products and Services	5+0
	BI 310	Fundamentals of Entrepreneurship	5+0
		<b>Total Credits (Semester-VI)</b>	

**4<sup>th</sup> Year (Honours)**

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SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-VII</b>			
<b>Major Courses</b>			
<b>VII</b>	BI 401	Quality Management & Business Development	4+0
	BI 402	Statistical Analysis & Research Methodology	4+0
	BI 403	Risk Management	4+0
	BI 404	Practice of Life Insurance	0+4
	BI 405	Practice of General Insurance	0+4
		<b>Total Credits (Semester-VII)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT	
<b>Semester-VIII</b>				
<b>Major Courses</b>				
<b>VIII</b>	BI 406	Organizational Behavior	4+0	
	BI 407	Insurance Business Environment in India	4+0	
	BI 408	Financial Management	4+0	
	BI 409	Human Resource Management	4+0	
	<b>Any ONE of the following</b>			
	BI 410	International Business	4+0	
	BI 411	Managerial Economics	4+0	
	BI 412	Essentials of E-commerce	4+0	
		<b>Total Credits (Semester-VIII)</b>		<b>20</b>

#### 4<sup>th</sup> Year (Honours with Research)

(For students who secure minimum 75% marks (7.5 CGPA) in previous six semesters)

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-VII</b>			
<b>Major Courses</b>			
<b>VII</b>	BI 401	Quality Management & Business Development	4+0
	BI 402	Statistical Analysis & Research Methodology	4+0
	BI 404	Risk Management	4+0
	BI 408	Practice of Life Insurance	0+4
	BI 409	Practice of General Insurance	0+4
		<b>Total Credits (Semester-VII)</b>	

SEMESTER	COURSE CODE	COURSE TITLE	CREDIT
<b>Semester-VIII</b>			
<b>Major Courses</b>			
		<b>Major Research Project/Dissertation</b>	0+12
	<b>Any ONE of the following Combinations</b>		
	BI 406-E	Managerial Economics	4+0
	BI 407-E	Insurance Business Environment in India	4+0
	<b>OR</b>		
	BI 406-H	Organizational Behavior	4+0
	BI 407-H	Human Resource Management	4+0
	<b>OR</b>		
	BI 406-F	Financial Management	4+0
	BI 407-F	Microfinance & Financial Inclusion	4+0
		<b>Total Credits (Semester-VIII)</b>	<b>20</b>

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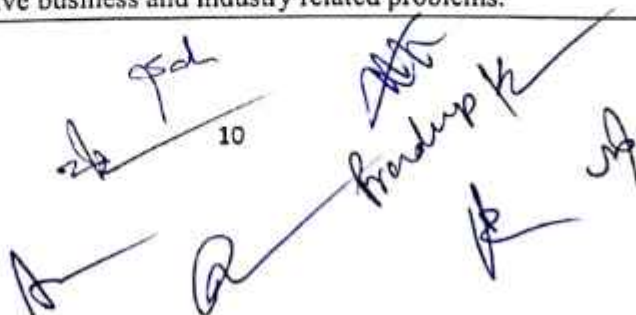


# SEMESTER-I

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Semester	Course Code	Course	Credit
I	BI 101	Business Organization	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>To understand the concept &amp; evolution of business organization.</li> <li>To comprehend different forms of business organization &amp; promotion of business.</li> <li>To understand the concept of Plant Location &amp; Layout.</li> </ol>			
Unit-I	<p>Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.</p>		
Unit-II	<p>Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business organization: Sole Proprietorship, Partnership, Joint Stock Companies &amp; Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.</p>		
Unit-III	<p>Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred, Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit: Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.</p>		
Unit-IV	<p>Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>Gupta, C.B., "Business organization", Mayur Publication, (2014).</li> <li>Singh, B.P., Chhabra, T.N., "An Introduction to Business organization &amp; Management", Kitab Mahal, (2014).</li> <li>Sherlekar, S.A. &amp; Sherlekar, V.S., "Modern Business Organization &amp; Management Systems Approach Mumbai", Himalaya Publishing House, (2000)</li> <li>Bhushan Y. K., "Business Organization", Sultan Chand &amp; Sons.</li> <li>Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English).</li> </ol>			
<p>Course Outcome: After completing this course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>Identify the appropriate types of Business Organisation.</li> <li>Identify the functioning of Business Organisation for solving different problems.</li> <li>Apply basic principles to solve business and industry related problems.</li> </ol>			

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Semester	Course Code	Course	Credit
I	BI 102	Business mathematics & Statistics	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>To gain knowledge about the elementary concepts of descriptive statistics and basics of business mathematics.</li> <li>To understand the concept of central tendencies.</li> <li>To comprehend other mathematical &amp; statistical measures &amp; methods of analysis.</li> </ol>			
Unit-I	Matrix Algebra- Introduction, Definition, Types of matrices, Scalar Multiplication of Matrix, Addition and subtraction, Multiplication, Transpose of a matrix, Determinants of a square matrix, minor and co-factors, Cramer's Rule, Determinants of order three, Ad joint of a square matrix, Inverse of a matrix, Rank of matrix.		
Unit-II	Ratio and Proportions. Law of indices, Surds, Logarithm. A.P., G.P., Permutation & Combinations. Compound Interest and Annuities.		
Unit-III	Statistics: Meaning Frequency Distribution, Tabulation of Data. Diagrammatical and Graphical Presentation of Data. Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Co-efficient of Skewness.		
Unit-IV	Regression: Analysis of Time Series—Causes of variations in time series data: Components of a time series: Decomposition-Additive and multiplicative models: Determination of trend-moving averages method and method of least squares (including linear, second degree, parabolic and exponential trend): Interpolation & Extrapolation. Newton's Method, Binomial Expansion Method, Lagrange's Method. Correlation: Meaning, application, types and degree of correlation, Methods-Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank, Coefficient of Correlation. Index Number: Types and uses, Methods of constructing price and quantity indices (simple and aggregate): Tests of adequacy: Chain-base index numbers: Base shifting, splicing and deflating: Problems in constructing index numbers: Consumer price index.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>Business Mathematics: S M Shukla (English &amp; Hindi), Sahitya Bhawan</li> <li>Business Mathematics: Kashyap Trivedi, Pearson Education India</li> <li>A Textbook Of Business Mathematics: Dr Padmalochan Hazarika, S. Chand</li> <li>Business Mathematics: Dr. B. N. Gupta (English &amp; Hindi), SBPD Publications</li> <li>Business Mathematics: Alok Gupta, SBPD Publications</li> <li>Business Mathematics: Gupta, Saxena Dr. Sinha, SBPD Publications</li> <li>Heinz, Kohler: Statistics for Business &amp; Economics, HarperCollins;</li> <li>Gupta, S.C. Fundamental of Statistics, Himalaya Publication.</li> <li>Sharma J.K., Business Statistics, Pearson Education.</li> <li>Gupta S.P. &amp; Gupta Archana, Elementary Statistics, Sultan Chand &amp; Sons, New Delhi.</li> </ol>			
Course Outcome: After completing this course, the student shall be able to:			
<ol style="list-style-type: none"> <li>Calculate &amp; use measures of central tendency.</li> <li>Calculate &amp; use Correlation &amp; Index Number as statistical measures. Use the Time Series Analysis.</li> <li>Calculate &amp; use of Ratio &amp; proportion and A.P., G.P.</li> </ol>			

Semester	Course Code	Course	Credit
I	BI 103	Business Communication	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>1. To understand the concept of business communication.</li> <li>2. To comprehend issues involved in communicating in work place.</li> <li>3. To develop an understanding of business language &amp; report writing.</li> </ol>			
Unit-I	Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.		
Unit-II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.		
Unit-III	Business language and presentation. Importance of Business language, Vocabulary Words often confused Words often misspelt, common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.		
Unit-IV	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>1. Lesikar, R.V. &amp; Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.</li> <li>2. Bovee, and Thill, Business Communication Today, Pearson Education</li> <li>3. Shirley, Taylor, Communication for Business, Pearson Education</li> <li>4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH</li> <li>5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>1. Effectively use verbal &amp; non-verbal communication in business settings.</li> <li>2. Identify effective and ineffective components of routine messages and letter.</li> <li>3. Identify effective techniques for writing formal and informal reports.</li> </ol>			

# SEMESTER-II

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Semester	Course Code	Course	Credit
II	COM 104	Business Management	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>1. To understand the concept of Business Management &amp; related thoughts.</li> <li>2. To comprehend role of planning and organization in management.</li> <li>3. To understand the concept &amp; techniques of Direction &amp; Control.</li> </ol>			
Unit-I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System; Contingency Approach, System Approach.		
Unit-II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.		
Unit-III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.		
Unit-IV	Controlling Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).</li> <li>2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation &amp; Management", Kitab Mahal, (2014).</li> <li>3. Sherlekar, S.A. and Sherlekar, V.S, "Modern Business Organization &amp; Management Systems Approach Mumbai", Himalaya Publishing House, (2000).</li> <li>4. Bhusan Y. K., "Business Organization", Sultan Chand &amp; Sons, (1970).</li> <li>5. Jagdish Prakash, "Business Organization and Management", Kitab Mahal publishers, (1997).</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>1. Apply basic management principles to solve business and industry related problems.</li> <li>2. Identify appropriate method and techniques for managing organizational problems.</li> <li>3. Understand the role of Direction, Motivation and Control etc.</li> </ol>			


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Semester	Course Code	Course	Credit
II	COM 105	Financial Accounting	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>To acquire conceptual knowledge of accounting.</li> <li>To understand the process of accounting in double entry system.</li> <li>To understand the practical concept of Royalty &amp; Hire Purchase Account.</li> </ol>			
Unit-I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 –Father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance.		
Unit-II	Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement. Depreciation: Concept of depreciation: Causes of depreciation: Methods of depreciation: Provisions and Reserves.		
Unit-III	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, short working Reserve Account, Nazarana.		
Unit-VI	Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System -Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, pearso Education.</li> <li>R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.</li> <li>M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand &amp; Co., New Delhi.</li> <li>S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing</li> <li>Financial Accounting (English &amp; Hindi): Dr. S.M. Shukla, Sahitya Bhawan</li> <li>Financial Accounting (English &amp; Hindi): Dr. Karim &amp; Khanuja, Sahitya Bhawan</li> <li>Jain &amp; Naranag, "Advanced Accounts", Jain Book Agency</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>Develop skills for recording various kinds of business transactions.</li> <li>Maintain books of accounts &amp; prepare final accounts.</li> <li>Enter special accounting areas of Royalty &amp; Hire Purchase.</li> </ol>			

Semester	Course Code	Course	Credit
II	BI 106	Computerized Accounting	0 + 2
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the role of accounting in the business.</li> <li>2. To understand the role of accounting Information System.</li> <li>3. To acquire Knowledge about accounting software along with computer software.</li> </ol>			
Unit-I	Accounting- Concept, Objectives, Advantages and Limitations, Types of Accounting Information; Users of Accounting Information and Their Needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.		
Unit-II	Introduction to Computer and Accounting Information System (AIS): Introduction to Computers (Elements, Capabilities, Limitations of Computer System). Introduction to Operating Software, Utility Software and Application Software. Introduction of Accounting Information System (AIS) as a part of Management Information System		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal</li> <li>2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva</li> <li>3. Computer Based Accounting by C Mohan Luncja, Sandeep Bansal and Rama Bansal</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the relevance of various types of accounting information.</li> <li>2. Maintain &amp; use Accounting Information System.</li> <li>3. Apply the concepts of computer-based accounting techniques in business.</li> </ol>			

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Semester	Course Code	Course	Credit
II	BI 107	Business Economics	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the theoretical framework of Economics from managerial perspective.</li> <li>2. To comprehend the various Forms of competition in the market.</li> <li>3. To develop an understanding of market forces and other crucial factors.</li> </ol>			
Unit-I	<p>Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature And Scope of Business Economics, Law of Demand, Law of Marginal Diminishing Utility, Elasticity of Demand, Concept and Measurement. Price, Income Cross Elasticity. Determinants Of Elasticity of Demand.</p>		
Unit-II	<p>Theory of Cost: Short Run and Long Run Cost Curve Traditional and Modern Approaches. Production Function: Properties, Return to Scale; Law of Variable Proportion; Internal and External Economics and Diseconomies.</p>		
Unit-III	<p>Perfect Competition: Meaning, Price and Output Determination. Monopoly: Meaning and Determination of Price under Monopoly; Equilibrium of A Firm/Industry. Monopolistic Competition: Meaning and Characteristics; Price and Output Determination under Monopolistic Competition.</p>		
Unit-IV	<p>Theory Of Distribution: Marginal Productivity Theory, Modern Theory, Determination of Wage Rate Under Perfect Competition and Monopoly, Rent Concept: Modern Theory of Rent: Interest Concept- and Theories of Interest. Profit-Concept and Theories of Profit.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.</li> <li>2. Thomas &amp; Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw-Hill Education, 9th Ed</li> <li>3. Ahuja, H.L, "Managerial Economics", S. Chand, 8th Ed</li> <li>4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed</li> <li>5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Pub</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Analyze and estimate the consumer demand in the market.</li> <li>2. Comprehend the cost and production functions of the business.</li> <li>3. Make rational business decisions based on sound understanding of market forces.</li> </ol>			

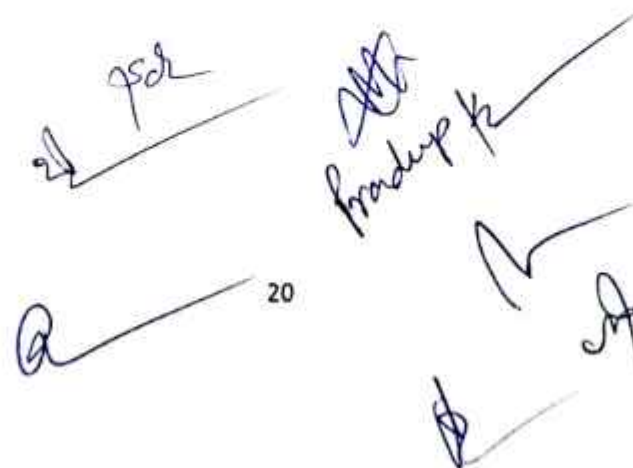
# SEMESTER-III

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Semester	Course Code	Course	Credit
III	BI 201	Company Law	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>To develop an understanding of the Indian Companies Act, 2013.</li> <li>To understand the process of formation &amp; winding up of companies.</li> <li>To comprehend the issues related to management of companies.</li> </ol>			
Unit-I	Indian Companies Act 2013: Nature and Types of Companies, Conversion of Public Companies into Private Company's and Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.		
Unit-II	Shares: Types, Share Capital-Kinds; Allotment of Shares; Members – Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission- Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.		
Unit-III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.		
Unit-IV	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication</li> <li>Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House</li> <li>Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English)</li> <li>Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>Demonstrate acquaintance with the process of incorporation of companies.</li> <li>Address the issues related to the management in company.</li> <li>Identify critical issues of Majority Powers and Minority Rights.</li> </ol>			

Semester	Course Code	Course	Credit
III	BI 202	Cost Accounting	6 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>To understand the fundamental concepts of cost accounting.</li> <li>To develop an Understanding of the elements of cost.</li> <li>To comprehend Unit Output Costing &amp; Process Costing.</li> </ol>			
Unit-I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.		
Unit-II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		
Unit-III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		
Unit-IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.</li> <li>Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)</li> <li>Tulsian P.C; Practical Costing: Vikas, New Delhi.</li> <li>Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.</li> <li>Hornigren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>Understand allocation, apportionment and absorption of overheads.</li> <li>Prepare Cost Sheet, Tender Price &amp; Reconciliation Statement.</li> <li>Prepare Process &amp; Contract Account.</li> </ol>			


  
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Semester	Course Code	Course	Credit
III	BI 203	Business Regulatory Framework	6 + 0
Course Objectives: To enable the student: <ol style="list-style-type: none"> <li>1. To comprehend the framework of Indian Contract Act, 1872.</li> <li>2. To understand the provisions of Sale of Goods Act, 1930.</li> <li>3. To understand the Negotiable Instrument Act.</li> </ol>			
Unit-I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects		
Unit-II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.		
Unit-III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.		
Unit-IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course		
Suggested Readings: <ol style="list-style-type: none"> <li>1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.</li> <li>2. Chandha P.R: Business Law; Galgotia, New Delhi.</li> <li>3. Kapoor N.D: Business Law; Sultan Chand &amp; Sons, New Delhi. (Hindi and English)</li> <li>4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar &amp; Sons Pvt. Ltd., Kolkata.</li> <li>5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.</li> <li>6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra</li> </ol>			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> <li>1. Figure out the validity of agreements and contracts.</li> <li>2. Understand the special contracts &amp; contacts of sale.</li> <li>3. Develop the Understanding of negotiable instruments.</li> </ol>			

# SEMESTER-IV

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Semester	Course Code	Course	Credit
IV	BI 204	Income Tax Law & Accounts	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>To understand the concept of Income Tax and its administration.</li> <li>To comprehend the different sources and heads of income.</li> <li>To develop an understanding of tax calculation &amp; assessment procedure.</li> </ol>			
Unit-I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.		
Unit-II	Income from Salaries, Income from House Property, Profits and Gains of Business and Profession, Depreciation.		
Unit-III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Set off and carry forward of losses and Clubbing of Income, Computation of Total Income & Tax Liability of an Individual.		
Unit-IV	Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.</li> <li>Mehrotra H.C: Income Tax Law &amp; Accounts; Sahitya Bhawan, Agra. (Hindi and English)</li> <li>Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)</li> <li>Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>Explain basics of income tax.</li> <li>Compute taxable income &amp; tax liability of an individual.</li> <li>Handle the issues related with assessment procedure.</li> </ol>			

Semester	Course Code	Course	Credit
IV	BI 205	Fundamentals of Marketing	4 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>To understand the concept and scope of Modern marketing.</li> <li>To develop an understanding of the elements of marketing mix.</li> <li>To comprehend recent trends in marketing.</li> </ol>			
Unit-I	<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing environment: Micro and Macro environmental factors. <b>Market Selection:</b> Market Segmentation – Concept, importance and bases; <b>Targeting:</b> Concept & Types, <b>Positioning:</b> Concept, importance and positioning errors.		
Unit-II	<b>Product:</b> Concept of Product. Product classifications, Product planning and development; Packing-role and functions; Brand name and trade mark; After sales services; Product life cycle.		
Unit-III	<b>Pricing:</b> Significance; Factors affecting price of a product; Major pricing methods. <b>Promotion:</b> Nature and importance of promotion; Promotion Mix: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics.		
Unit-VI	<b>Distribution:</b> Channels of distribution – meaning, importance & Types; Factors affecting choice of a distribution channel Wholesaler: Functions and Types, Retailer: Functions and Types. <b>Recent developments in Marketing:</b> Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.</li> <li>Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK</li> <li>Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio</li> <li>Chhabra, T.N., Principles of Marketing, Sun India Publication.</li> <li>Kumar, Arun &amp; N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English).</li> <li>Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.</li> <li>Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).</li> <li>McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>Design segmentation, targeting &amp; positioning strategies.</li> <li>Use the elements of marketing mix for designing effective strategy.</li> <li>Keep pace with the recent trends in marketing.</li> </ol>			



Semester	Course Code	Course	Credit
IV	BI 206	Digital Marketing	0 + 2
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the concept of Digital Marketing along with its basic forms and norms.</li> <li>2. To comprehend the terminologies associated with Digital Marketing.</li> <li>3. To understand methods and techniques of Digital Marketing.</li> </ol>			
Unit-I	<p>Introduction of the Digital Marketing, Digital vs. Traditional Marketing, Search Engine Optimization (SEO), Optimization of websites, Google Ad Words- creating accounts, Google Ad Words- types. Introduction of Social Media Marketing: Definition of Social Media &amp; Social Media Marketing, Use of Different Social Media Platforms (Facebook, Twitter, Instagram etc.) in Marketing, Blogging.</p>		
Unit-II	<p>Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics- levels, Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics. E-mail marketing: Creation and sending of bulk mails, Campaign analysis. Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India</li> <li>2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge</li> <li>3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.</li> <li>4. Kapoor, Neeru. E-Marketing, Pinnacle learning</li> <li>5. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017).</li> <li>6. Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India</li> <li>7. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Use different platforms for digital marketing</li> <li>2. Handle the basic technical issues in digital marketing.</li> <li>3. Identify the appropriate ways of solving different problems related to Digital Marketing..</li> </ol>			

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Semester	Course Code	Course	Credit
IV	BI 207	Money & Banking in India	6 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand concept and functions of money.</li> <li>2. To develop understanding of the Indian Banking System.</li> </ol> <p>To understand the role of the Reserve Bank of India.</p>			
Unit-I	Money: Functions, Alternative Measures to Money Supply in India and their Different Components, Meaning and Changing Relative Importance of Each Component, High Powered Money- Meaning and Uses, Sources of Changes in High Powered Money. Process of credit creation by banks: Credit creation process: Determination of money supply and total bank credit.		
Unit-II	Indian Banking System: Definition of Bank, Commercial Banks, Importance and Functions, Structure of Commercial Banking System in India. Regional and Grameen Banks, Small Finance Banks, Payment Banks, Electronic Banking, Cooperative Banking in India. Process of Credit Creation by Banks; Determination of Money Supply and Total Bank Credit.		
Unit-III	Universal Banking. Non-Banking Financial Institutions/Companies: Main Features, Problems and Policies for Allocation Of Institutional Credit, Problem Between the Government and the Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large and Small Borrowers.		
Unit-IV	Reserve Bank of India: Functions, Instruments of Monetary and Credit Control; Main Features of Monetary Policy Since Independence, Interest Rates; Various Rates In India (as Bond Rate, Bill Rate, Deposit Rate, etc.) Impact of Inflation and Inflationary Expectations.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>3. Saha SK Indian Banking System SBPD Publication (Hindi and English)</li> <li>4. Deshmukh And Indian Banking System ChandralokPrakashan(Hindi and English)</li> <li>5. Gupta SB Monetary Planning Of India</li> <li>6. Khan M Y Indian Financial System Theory And Practice</li> <li>7. Sengupta A K &amp; Agarwal K Money Market Operations In India.</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>8. Understand the policies for institutional credit.</li> <li>9. Analyze the impact of the functions of Central Bank &amp; Monetary Policy.</li> </ol>			

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# SEMESTER - V

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Semester	Course Code	Course	Credit
V	BI 301	Corporate Accounting	5 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>1. To understand the capital related issues of company &amp; their treatment in final accounts.</li> <li>2. To understand the concept of goodwill &amp; methods of its valuation.</li> <li>3. To comprehend the concept of amalgamation and reconstruction.</li> </ol>			
Unit-I	Shares: Features, Types of Shares, Difference between Preference Shares and Equity Shares, Share Capital and its Types. Issues, Forfeiture and Re Issue of Shares, Redemption of Preference Shares.		
Unit-II	Debentures: Features & Types, Issue and Redemption of Debentures, Profit Prior to Incorporation, Use of Profit and Loss Prior to Incorporation, Methods of Computing Profit and Loss Prior to Incorporation. Final Accounts, General Instruction for Preparation of Balance Sheet and Statement of Profit and Loss.		
Unit-III	Valuation of Goodwill: Meaning and Nature of Goodwill, Needs and Methods of Valuation of Goodwill, Valuation of Shares, Need and Methods of Valuation of Shares.		
Unit-IV	Accounting For Amalgamation of Companies as Per Indian Accounting Standard 14. Meaning, Characteristics and Objectives of Amalgamation, Kinds of Amalgamation, Accounting for Internal Reconstruction Internal and External.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)</li> <li>2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)</li> <li>3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)</li> <li>4. Jaiswal K S Corporate Accounting Both English and Hindi Shukla MC Grewal</li> <li>5. PS And Gupta SC Advanced Accounts S Chand and Company</li> <li>6. Shukla MB Corporate Accounting Kitab Mahal</li> <li>7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>1. Analyse the capital structure of a company.</li> <li>2. Identify &amp; apply the methods of valuation of shares &amp; goodwill.</li> <li>3. Carry out accounting treatment of amalgamation &amp; reconstruction.</li> </ol>			

Semester	Course Code	Course	Credit
V	BI 302	Goods & Services Tax	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To develop understanding of the GST based indirect tax system &amp; GST framework.</li> <li>2. To understand the filing of return &amp; assessment under GST.</li> <li>3. To understand the provisions related to registration &amp; maintenance of accounts under GST.</li> </ol>			
Unit-I	Indirect Tax: Meaning, Features, Difference between Direct and Indirect Taxes, Types of Indirect Tax before GST Position, Shortcoming of Indirect Tax System during Pre GST Era. GST Meaning Advantages, Disadvantages of Evaluation of GST, Structure of GST, CGST, SGST, IGST, UTGST, and Important Definitions under GST Act.		
Unit-II	Time of Supply: Meaning of Goods and Services, TOS under Reverse Charge Mechanism, Invoicing Provisions, and Provisions related with Changes in GST Rate. Place of Supply: POS Meaning, POS of Goods and Services, Intra state and Interstate Supply. Value of Supply: Meaning, Provisions Related with Determination of Value of Supply of Goods and Services, Determination of GST Liability.		
Unit-III	Input Tax Credit ITC: Meaning of Utilization of ITC, Block Credit, Supply Not Eligible for ITC, Matching, Reversal and Reclaim of ITC. Payment Under GST: Manner of Payment of GST Liability, Concept of Electronic, Cash Credit And Liability Ledger, Refund of Excess GST. Return: Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, Assessment under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		
Unit-IV	Registration: Meaning of Final Registration, Compulsory Registration, and Procedure for New Registration, Amendment and Cancellation of Registration. Accounts and Records: Manner of Maintenance of Accounts, Period of Retention of Relevant Records. Invoice: Format, Types Debit and Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental and Specific Audit, Penalty and under GST, E -Way Bill.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication</li> <li>2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.</li> <li>3. Bansal K. M. GST Customer law taxman Publication private limited University edition</li> <li>4. RK Singh PK a bird's eye view of GST Asia law house</li> <li>5. Singhanian VK student's guide to GST and customs law taxman Publication private limited University edition</li> <li>6. Gupta &amp; Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA</li> <li>7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Determine GST liability and utilize Input Tax Credit.</li> <li>2. Tackle the issues related with filing of return &amp; assessment.</li> <li>3. Assess the need for registration &amp; maintenance of records under GST.</li> </ol>			

Semester	Course Code	Course	Credit
V	BI 303	Auditing	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the concept of Audit and Audit Procedure.</li> <li>2. To comprehend the role of Auditor in companies and other financial institutions.</li> <li>3. To understand the concept of Cost Audit and Internal audit.</li> </ol>			
Unit-I	Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor		
Unit-II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		
Unit-III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		
Unit-IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors. Audit of Banks, Insurance Companies and non-profit companies. Cost Audit: Importance, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.</li> <li>2. Tandon, B.N.: Principles of Auditing, S. Chand &amp; Company, New Delhi.</li> <li>3. PargareDinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.</li> <li>4. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra.</li> <li>5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)</li> <li>6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Carry out the routine audit work.</li> <li>2. Participate in audit of companies, Public Sector Undertaking and Banks etc.</li> <li>3. Assist in preparation Auditor's Report.</li> </ol>			

Semester	Course Code	Course	Credit
V	BI 304	Business Finance	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To comprehend the scope &amp; role of finance function in business.</li> <li>2. To understand the concept of cost of capital &amp; dividend policy.</li> <li>3. To understand the functioning of money market.</li> </ol>			
Unit-I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions & Its Major Evaluation Criteria.		
Unit-II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization-Meaning and Overcapitalization.		
Unit-III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.		
Unit-IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Avadhani V A Financial System</li> <li>2. Bhalla VK Modern Working Capital Management</li> <li>3. Chandra Prasanna Financial Management Theory And Practices</li> <li>4. Khan NY And Jain PK Financial Management Tax And Problems</li> <li>5. Pandey I M Financial Management</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Make finance &amp; investment decisions in business.</li> <li>2. Figure out and handle the issues related with capitalisation &amp; dividend policies.</li> <li>3. Operate in money market.</li> </ol>			

Semester	Course Code	Course	Credit
V	BI 305	Business Environment	5 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>To understand the meaning &amp; significance of business environment.</li> <li>To comprehend the economic, political &amp; socio-cultural environment of India.</li> <li>To develop understanding of international along with technological environment.</li> </ol>			
Unit-I	Business Environment: Concept, Internal and External Environment; Techniques of Environmental Scanning and Monitoring. Economic Environment of Business: Economic systems, Government Policies- Industrial policy, Fiscal policy, Monetary policy, Exim Policy, Economic reforms.		
Unit-II	Political and Legal Environment of Business: Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India; FEMA, Competition Policy & Act.		
Unit-III	Socio-Cultural Environment: Culture and Business, Social institutions and systems. Social values and attitudes; Social groups; Emerging rural sector in India; Social responsibility of business; Consumerism in India.		
Unit-IV	International and Technological Environment : Multinational corporations; Strategic Alliances; WTO, World Bank, IMF and their Importance to India; Technological environment in India; Choice of Technology, Technology Transfer.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>Adhikary, M: Economic Environment of Business, Sultan Chand &amp; Sons.</li> <li>Cherunilam, Francis: Business Environment.</li> <li>Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publications.</li> <li>AshwathapaK : Business Environment , Himalaya Publication.</li> <li>Chakravarty, S : Development Planning, Oxford University Press.</li> <li>Ghosh, B : Economic environment of Business, Vikas Publication.</li> <li>Govt Of India: Economic Survey, Various issues.</li> <li>Raj Agrawal and ParagDiwan, Business Enviornment : Excel Books.</li> <li>Shukla, M.B: Business Environment, Taxmann Publications.</li> <li>10. Sengupta, N.K :Government and Business in India, Vikas Publication.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>Apply the techniques of environmental scanning &amp; monitoring.</li> <li>Analyze the impact of environmental factors on business.</li> <li>Assess the role of technology &amp; strategic alliances in business decisions.</li> </ol>			

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# SEMESTER - VI

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Semester	Course Code	Course	Credit
VI	BI 306	Accounting for Managers	5 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>To understand the concept of management accounting.</li> <li>To comprehend different types of financial analysis.</li> <li>To understand the concept of Marginal and Standard Costing.</li> </ol>			
Unit-I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.		
Unit-II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (AS-3).		
Unit-III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.		
Unit-IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing. Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.</li> <li>Homgren, Charles T., George Foster and Srikant M. Dailiar, Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.</li> <li>Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.</li> <li>Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.</li> <li>Baig Nafees: Cost Accounting, Rajat Publications, New Delhi.</li> <li>Baig Nafees: Management Accounting &amp; Control, Ashish Publishing Home, New Delhi.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>Prepare, analyze and interpret financial statements.</li> <li>Participate in the process of budgeting and control in business.</li> <li>Identify and report the vital issues to Management.</li> </ol>			

Semester	Course Code	Course	Credit
VI	BI 307	Fundamentals of Insurance	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>To understand the concept &amp; evolution of fundamental of Insurance.</li> <li>To understand the Procedure for becoming an agent</li> </ol> <p>To understand the concept of Company Profile &amp; its Promotion strategy.</p>			
Unit-I	Introduction to Insurance: Purpose and need of insurance: Insurance as a social security tool: Insurance and economic development.		
Unit-II	Fundamentals of Agency Law; Definition of an agent; Agents Regulations: Insurance intermediaries: Agent's compensation. Fundamentals/Principles of Life Insurance/Marine/Fire/ Medical/ General Insurance: contracts of Various kinds: Insurable Interest.		
Unit-III	Procedure for becoming an agent: Pre-requisite for obtaining a license: Duration of license: Cancellation of license: Revocation or suspension/termination of agent appointment: Code of conduct: Unfair Practices. Functions of the Agent: Proposal Form and others forms for grant of cover: Financial and Medical underwriting: Material information: Nomination and assignment: Procedure regarding settlement of policy claims.		
Unit-IV	Company Profile: Organizational set-up of the company: Promotion strategy: Market share: Important activities: Structure: Product: Actuarial Profession: Product pricing-actuarial aspects: distribution channels.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>P K Gupta, Fundamentals of Insurance, Himalaya Publishing House</li> <li>Periasamy P, Vijay Nicole, Fundamentals of Insurance.</li> <li>Medchal Kathyaine, Principles of Insurance, SIA Publishers &amp; Distributors Pvt. Ltd.</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>Understand the importance of insurance.</li> <li>Tackle the issues related with taking insurance and understanding its types.</li> </ol>			

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Semester	Course Code	Course	Credit
VI	BI 308	Financial Institutions & Market	5+0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the framework of Financial Market along with the basic forms.</li> <li>2. To comprehend the norms of Financial Market &amp; associated terminology.</li> <li>3. To understand the investor protection mechanism.</li> </ol>			
Unit-I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.		
Unit-II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing, Defects and Remedies of New Issue Market.		
Unit-III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.		
Unit-IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Machiraju, 'Indian Financial System' – Vikas Publishing House.</li> <li>2. Varshney P.N. &amp; Mittal D.K., 'Indian Financial System', Sultan Chand &amp; Sons New Delhi.</li> <li>3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi</li> <li>4. Mulay, M. A., "New Issues Capital Market in India"</li> <li>5. Gordon &amp; Natarajan, "Indian Financial System" Himalaya Publishing House.</li> <li>6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.</li> <li>7. Gupta, O. P., "Indian Securities Market".</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Analyze the working of financial markets.</li> <li>2. Operate in primary &amp; secondary market.</li> <li>3. Address the issues of investor Protection &amp; grievance.</li> </ol>			

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Semester	Course Code	Course	Credit
VI	BI 309	Marketing of Financial Products and Services	5+0
Course Objectives: To enable the student: <ol style="list-style-type: none"> <li>1. To understand the framework of Financial Services and Marketing Mix.</li> <li>2. To comprehend the working of Banking Services &amp; mutual funds.</li> </ol>			
Unit-I	Marketing of Financial Services- a conceptual framework. Types of Financial Markets in India- an overview. Concept of Marketing and Marketing Mix, 4 P's of Marketing.		
Unit-II	Marketing of Banking Services – Banking products and services; Distribution, Pricing and Promotion Strategy for Banking Services; Attracting and Retaining bank customers. Marketing strategy of credit cards, debit cards, saving accounts and different types of loans, barter card.		
Unit-III	Mutual Funds Markets in India and the Marketing strategies involved. Marketing of insurance products- Life and Non Life Products. Marketing of Pension Funds.		
Unit-IV	Concept of Distribution, multiple delivery channels/ATM, EFT, CMS, POS and Bancassurance. Promotion- marketing information & research, public relations and publicity, image building. Globalisation and its impact on financial services.		
Suggested Readings: <ol style="list-style-type: none"> <li>1. Dr. R. B. Solanki, Dr. Rajeshwari Malik, Marketing of Financial Products and Services, JSR Publishing House LLP</li> <li>2. Dr. Ritu Srivastava, Marketing of Consumer Financial Products: Insights from Service Marketing, BEP Publications.</li> <li>3. Philip Kotler, Marketing Management, Pearson Publication.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> <li>1. Analyze the working of Financial Services</li> <li>2. Operate in Marketing of Banking Services.</li> <li>3. Address the issues of Pension Funds and Impact of Financial Services.</li> </ol>			

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Semester	Course Code	Course	Credit
VI	BI 310	Fundamentals of Entrepreneurship	5 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the concept and practices of Entrepreneurship.</li> <li>2. To develop an understanding of Entrepreneurship Development Programme.</li> <li>3. To comprehend issues related to establishing and functioning of business ventures.</li> </ol>			
Unit-I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.		
Unit-II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.		
Unit-III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.		
Unit-IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House</li> <li>2. Desai, Vasant, "Management of Small Scale Industry", Generic</li> <li>3. Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprint edition</li> <li>4. Gupta, C.B. &amp; Srinivasan, N.P., "Entrepreneurship Development", S. Chand</li> <li>5. Kenneth, P. Van, "Entrepreneurship and Small Business Management"</li> <li>6. Pareek, Udai &amp; Ven, "Developing Entrepreneurship book on Learning System"</li> <li>7. Agrawal, R.C., "Udyamita Vikas" (Hindi)</li> <li>8. Khanka, S.S. "Entrepreneurship Development", S. Chand &amp; Company</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Identify the opportunities for Small Business.</li> <li>2. Seek incentives &amp; assistance of Entrepreneurship Development Programme.</li> <li>3. Participate in the establishment of new business unit.</li> </ol>			

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# SEMESTER - VII

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Semester	Course Code	Course	Credit
VII	BI 401	Quality Management & Business Development	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the concept &amp; importance of quality in business.</li> <li>2. To comprehend the technical &amp; social aspect of quality management in present scenario.</li> <li>3. To understand the concepts of business development.</li> </ol>			
Unit-I	OVERVIEW: Introduction to Quality, Managing quality, Quality Management Philosophies, Focusing on customers, Process Management, Tools for process management.		
Unit-II	TOOLS & TECHNIQUES: Just-in-time system, Bench marking, Six Sigma—Concept, Technique and Culture, Zero Defect approach, Supply chain management, Total quality management in services.		
Unit-III	TQM IMPLEMENTATION AND BUSINESS DEVELOPMENT: World Class Manufacturing, Reliability and Maintenance. Building and Sustaining Total Quality organization—Role of Quality certification and Quality awards. MANAGERIAL PROCESSES FOR TQM: Leadership and Strategic planning for TQM. Human Resource Development and Management for TQM. Organising for TQM.		
Unit-IV	KAIZEN STRATEGIES: Introduction, Kaizen environment, implementing Kaizen. Business Process Reengineering, Kaizen vs BPR. Quality management in times of trouble and Quality management for transformation. Learning and knowledge Management.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. K. Shridhara Bhat : Total Quality Management</li> <li>2. Besterfield<sup>3</sup> : Total Quality Management</li> <li>3. Bank, J. : The Essence of Total Quality Management, Prentice Hall.</li> <li>4. D D Sharma: Total Quality Management</li> <li>5. P N Mukharjee: Total Quality Management</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Analyse quality from different perspectives.</li> <li>2. Identify tools &amp; techniques of quality management in services.</li> <li>3. Figure out the quality management for world class manufacturing &amp; business.</li> </ol>			

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Semester	Course Code	Course	Credit
VII	BI 402	Statistical Analysis & Research Methodology	4+0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand basic concept of statistical tools.</li> <li>2. To comprehend the uses &amp; conditions for application of different techniques.</li> <li>3. To understand the use of statistical techniques in managerial decision making.</li> </ol>			
Unit-I	Association of Attributes: Dichotomy & Notations, Order of Classes, Consistency of data, Coefficient of Association. Analysis of Variance [ANOVA], Chi-square Test: Its uses & conditions for its application, Test for Goodness of fit.		
Unit-II	Sampling and its Distribution: Methods of Sampling, Standard Error, type I & II Error, Level of significance, Point Estimation & Interval Estimation, Null & Alternate Hypotheses, Significance test of Sampling of Attributes, Sampling of Variables: Large and Small Samples. Hypotheses.		
Unit-III	Introduction: Nature, Scope and Significance of Significance of Business Research Methodology, Methods of Research, Research- Process, Types of research design, Sampling Design and Techniques. Probability: Basic Concepts, Types of Events, Rules of Addition & Multiplication.		
Unit-IV	Analysis of Data: Types of Data and their characteristics, Methods of data collection: Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data, and Scaling Techniques. Scrutiny, Tabulation and analysis of data. Interpretation of Data and Preparation of Report.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Levin, R. I. and D.S. Rubin, Statistics for Management, Prentice Hall of India.</li> <li>2. Spiegel, M.R. Theory and Problems of Statistics, Schaum Publishing Company.</li> <li>3. Aczel, Amir D., Complete Business Statistics, McGraw Hill.</li> <li>4. Kazmeir Leonard J. F. Pohl Statistics for Business and Economics, McGraw Hill International</li> <li>5. Gupta K.L., Statistical Analysis.</li> <li>6. Kothari, C R - Research Methodology Methods and techniques, Wiley Eastern</li> <li>7. Ackoff, R.L.- The design of Social research, Chicago University Press</li> <li>8. Tandon, B.C.- Business Research Methodology</li> <li>9. Kerlinger, F.- Research Methodology</li> <li>10. Lokesh Kaul- Research Methodology</li> <li>11. Festinger- Research Methodology</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Figure out relevant variables along with the statistical tool for analysis.</li> <li>2. Produce appropriate graphical and numerical descriptive statistics.</li> <li>3. Apply basic statistical techniques in managerial decision making.</li> </ol>			

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Semester	Course Code	Course	Credit
VII	BI 403	Risk management	4 + 0
Course Objectives: To enable the student: <ol style="list-style-type: none"> <li>1. Helps to understand the Financial Risk</li> <li>2. To know the management of Market Risk.</li> <li>3. To comprehend the importance of measurement of credit risk.</li> </ol>			
Unit-I	<b>Introduction to Financial Risk</b> Value Creation and Risk Management. Types of risks faced by modern organisations. Nature, sources and measures of financial risks. <b>Enterprise Risk Management</b> Concept of Enterprise Risk Management (ERM). Principal terms in Enterprise Risk Management. Integrated Approach to Risk Management. Framework for risk management and control. Risk frameworks under regulatory environments.		
Unit-II	<b>Management of Market Risks</b> Concept of Market Risk. Sources of market risks. Measures of market risk. Value at Risk. Risk Metrics Approach. Historic Simulations. Monte Carlo Simulations. Portfolio Risk Measure. Portfolio Risk Budgeting. Stress Testing and Back Testing. Capital Charges.		
Unit-III	<b>Management of Credit Risks</b> Concept of Credit Risk. Individual Loan Risks. Measurement of Credit Risk. Default Risk Models. Loan Portfolio and Concentration Risk. Credit Ratings. Credit Derivatives. Capital Charges.		
Unit-IV	<b>Management of Other Institutional Risks</b> Other types of financial risks faced by the institutions. Measures and handling of Off-Balance-sheet risks, foreign exchange risks, sovereign risk, liquidity risk, technology and other operational risks. Risk hedging and management. Capital charges.		
Suggested Readings: <ol style="list-style-type: none"> <li>1. Douglas W Hubbard, The Failure of Risk Management, Wiley Publications.</li> <li>2. Jimmy Skoglund, Weichen, Financial Risk Management, Wiley Publications.</li> <li>3. Dr. P.K. Gupta: Insurance and Risk Management, HPH.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> <li>1. Demonstrate Knowledge of the range financial and its related risk facing organization.</li> <li>2. Understand the approach to risk management through risk identifications, risk measurement and risk management .</li> <li>3. Understand Institutional Risks and how to manage it.</li> </ol>			

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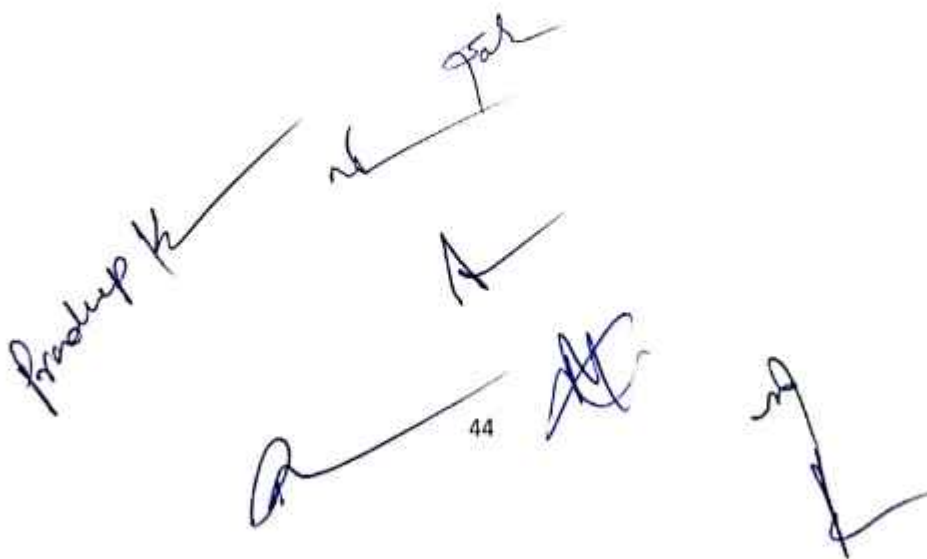
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Semester	Course Code	Course	Credit
VII	BI 404	Practice of life insurance	4 + 0
Course Objectives: To enable the student:			
1. To Familiarize the students with the principles and practices of life insurance .			
2. Helps to understand the needed steps for claim settlement.			
3. To helps to analyze the conditions for declining of proposals of policy document.			
Unit-I	Insurance Products, a hedge against personal risk (s) Insurance Products, alternative to Investment Products Insurance Products, collateral security in the rising hire-purchase market scenario.		
Unit-II	Group Insurance and special purpose schemes. Actuarial considerations (demographic, investment of funds and managerial expenses) in costing Insurance products		
Unit-III	Maintaining Inter- Class and Inter- Generation equity. Practice of Underwriting: Selection, Loading, Exclusion clauses and declining of proposals Policy Document.		
Unit-IV	Servicing (alterations and surrender), Claim Settlement Variance Analysis, Retention Vs. Reinsurance.		
Suggested Readings:			
1. Hargovind Dayal, The Fundamentals of insurance: theories, principles and practicals.			
2. Novi Dewan: Indian Life and Health Insurance Industry: A Marketing Approach, Gabler.			
Course Outcome: After completing the course, the student shall be able to:			
1. Create valuable insights into the key principles and practices that regulate the insurance industry.			
2. Comapare various kinds of insurance plan.			

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Semester	Course Code	Course	Credit
VII	BI 405	Practice of General insurance	4 + 0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>To understand different non-life insurance products.</li> <li>To make acquaint of various types of general insurance products.</li> </ol>			
Unit-I	Different non-life insurance products: Fire, Marine, Property, Vehicle, Theft, Aviation, Finished Goods, Goods in Transit, Technology, Political, Currency Risks, Construction Industry, Composite Insurance, Insurance products pertaining to Rural Market.		
Unit-II	Forms used in General Insurance, Appraisal of Risk, Tariff and Non-Tariff Rates		
Unit-III	Use of Credibility theory for Rate Making, Experience Rating		
Unit-IV	Physical and Moral Hazards Loss Prevention, Loss Survey, Loss Assessment, Investigation and Claim Settlement, No Claim Bonus and Renewal of Policy. Unexpired Risk and Assessment of Liability in respect thereof., Periodic Valuation and Declaration of Profit, Concept of Reinsurance.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>Kaninika Mishra, Life Insurance Underwriting: A Practical Insight</li> <li>Dr. Agarwala Rakesh, Guide to Practice of Life Insurance, The Insurance times.</li> <li>Novi Dewan: Indian Life and Health Insurance Industry: A Marketing Approach, Gabler.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>Students know the prospects of Indian and International General Insurance Markets.</li> <li>Students understand the process and documents necessary for different types of claims.</li> <li>Students also learn about the frauds and frauds prevention.</li> </ol>			


  
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# SEMESTER-VIII

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semester	Course Code	Course	Credit
VIII	BI 406/ BI 406-H	Organizational Behavior	4+0
Course Objectives: To enable the student:			
<ol style="list-style-type: none"> <li>1. To understand the basic concepts of organizational behavior.</li> <li>2. To comprehend individual behavior &amp; group dynamics.</li> <li>3. To develop understanding of organizational culture &amp; development.</li> </ol>			
Unit-I	Organisational Behavior: Concepts, determinants, models, Disciplines contributing to the organizational behavior. Foundations of Individual Behaviour: Personality, Attitude, Perception, Learning, Transactional Analysis, Johari Window		
Unit-II	Motivation and Leadership: Theories of motivation: Needs hierarchy, Two factor theory, Achievement Motivation theory, Theory X, Y and Theory Z, Maturity and Immaturity theory, Vroom's Expectancy theory, Equity Comparison Theory. Leadership Theories: Trait, Behavioral and Situational theories. Transactional vs Transformational Theories. Leadership styles.		
Unit-III	Power and Authority: Basis of Power, Authority-Concept, Sources. Politics in Organisations. Group Dynamics and Behaviour: Concept and nature of groups, group formation, types of groups, group norms, cohesion. Techniques of group decision making.		
Unit-IV	Organisation culture and Development: Concepts and determinants of organisational culture, organisation development-concept and intervention techniques. Conflict Management, sources of conflict, patterns, conflict resolution strategies. Management of stress.		
Suggested Readings:			
<ol style="list-style-type: none"> <li>1. Robbins S.P. Organizational Behavior, Prentice Hall of India.</li> <li>2. Luthans, Fred, Organisation Behavior, McGraw Hill International, New York.</li> <li>3. Prasad L.M. Organizational Behaviour, Sultan Chand &amp; Sons.</li> <li>4. Ashwathappa, K, Organizational Behavior, Himalya Publishing House.</li> <li>5. Mishra M.N. Organisational Behaviour and Corporate Development, HimalyapublishingHouse.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> <li>1. Figure out the behavioural issues in organisations.</li> <li>2. Demonstrate skills required for working in groups and in team building..</li> <li>3. Assist in applications of these concepts in managerial decision making.</li> </ol>			



Semester	Course Code	Course	Credit
VIII	BI 407/ BI 407-E	Insurance Business Environment in India	4 + 0
Course Objectives: To enable the student:			
1. To Familiarize the students with the Insurance Act 1938.			
2. Helps to understand the financial aspects of Insurance Business.			
3. To helps to analyze the conditions for declining of proposals of policy document.			
Unit-I	History of Insurance Business : Business Environment and Insurance; Insurance and Economic Development; Growth and potential in Life Insurance; Growth and potential in General Insurance; Insurance Industry in India; Contemporary issues in Insurance.		
Unit-II	Insurance Regulations in India: A brief introduction of Insurance Act.1938, A Brief Profile of IRDA (Authority) and its functioning; IRDA Regulation 2000 (Obligations of Insurers to Rural or Social Sectors); IRDA Regulation 2000 (Insurance: Advertisements and Disclosure); IRDA Regulation 2000 (Licensing of Insurance Agents); IRDA(Protection of Policy Holders Interest)		
Unit-III	Marketing of Insurance Services: Requirement of different Market Segments; Distribution Channel; Collaborating Professions. Setting-up a new Insurance Company; IRDA Regulation 2000 (Registration of new Insurance Company); Foreign Investor.		
Unit-IV	Financial aspects of Insurance Business: Valuation of assets and Liabilities with particular Suggested Readings : to unexpired risk; Impact of Tariff to Non-Tariff regime in Non-Life Business; Distribution of profits.		
Suggested Readings:			
1. Uma Narang: Insurance Industry in India: Features, Reforms and Outlook, New Century Publications.			
2. Nupur Pavan Bang, Vikram Kuriyan, Saket Ganeriwal: Note on the Insurance Industry in India, Harvard Business School Publishing.			
3. P K Gupta, Fundamentals of Insurance, Himalaya Publishing House			
4. Periasamy P, Vijay Nicole, Fundamentals of Insurance.			
5. Medchal Kathyaine, Principles of Insurance, SIA Publishers & Distributors Pvt. Ltd.			
Course Outcome: After completing the course, the student shall be able to:			
1. Students know the procedure of Registration of new Insurance Company.			
2. Students understand the IRDA Regulation 2000(Obligations of Insurers to Rural or Social Sectors.			
3. Students also learn about the Impact of Tariff to Non-Tariff regime in Non-Life Business.			

Semester	Course Code	Course	Credit
VIII	BI 408/ BI 406-F	Financial Management	4 + 0
Course Objectives: To enable the student: <ol style="list-style-type: none"> <li>1. To understand the tools and techniques of financial management.</li> <li>2. To comprehend the importance of financial management in corporate valuation.</li> <li>3. To develop understanding of financial decision making.</li> </ol>			
Unit-I	Financial Management: Nature, Objectives and Scope; Financial Decision-Making and types of Financial Decisions, Role of a finance manager of a firm. Capital Structure: Concept, Theories of Capital Structure; Determinants of Capital Structure Optimal Capital Structure. Leverage: Types of leverage and its impact on valuation of the firm.		
Unit-II	Cost of Capital: Computation of Cost of Capital of various components of Capital; weighted average Cost of Capital. Capital Budgeting Decisions: Nature and Kinds of Capital Budgeting Decisions; Techniques of evaluating Capital budgeting decisions, Capital Rationing, Capital budgeting decisions in uncertainty.		
Unit-III	Working Capital Planning and Management: Basics of working capital planning and management; Estimating Working Capital Requirement; working capital policy and management of cash, account receivables and inventories.		
Unit-IV	Dividend Decisions; Dividend and its forms; Theories of Dividend policy and their impact on the value of a firm; determinants of dividend policy. Model of Dividend: Walter, Gordon, and M M Model.		
Suggested Readings: <ol style="list-style-type: none"> <li>1. Pandey, I.M., Financial Management, Vikash Publishing House Pvt. Ltd.</li> <li>2. Van Home, James C., Management and policy, Prentice Hall of India.</li> <li>3. Srivastava R.M., Financial Management</li> <li>4. Kulkarni, P.V., Financial Management</li> <li>5. Bhalla V.K., Financial Management.</li> <li>6. Gupta, S.P., Financial Management (Hindi and English Edition).</li> </ol>			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> <li>1. Demonstrate skills for the assessment of risk.</li> <li>2. Monitor &amp; control the financial resources of business.</li> <li>3. Contribute in the process of capital budgeting decisions as well as dividend decisions.</li> </ol>			

Semester	Course Code	Course	Credit
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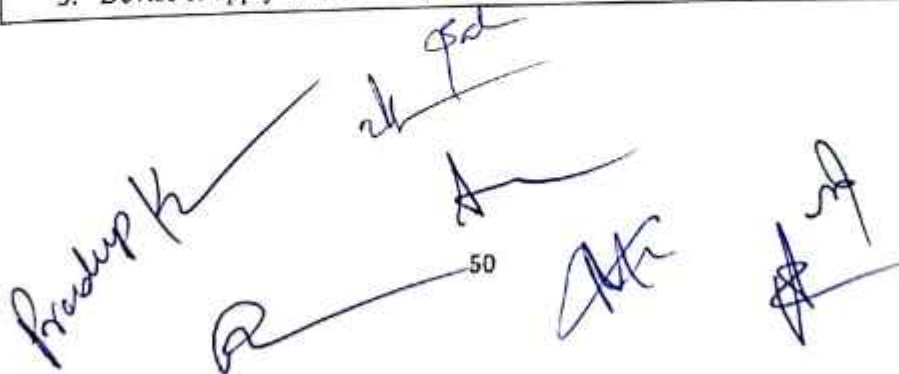
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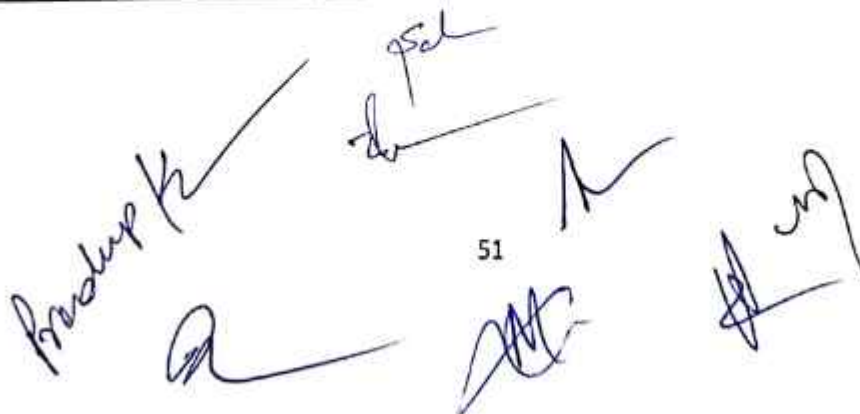
VIII	BI 407-F	Micro finance & Financial inclusion	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>To understand basic concept of Microfinance and its benefits.</li> <li>To comprehend the uses &amp; conditions for application of cooperative societies act.</li> <li>To understand the need of financial services to poor.</li> </ol>			
Unit-I	Financial Inclusion-Meaning and Definition, Problems of Financial Inclusion, Factors Affecting Access to Financial Services. Financial Exclusion-Meaning, Nature, Participants Causes and Consequences Benefits of Inclusive Financial Growth, Relationship between Financial Inclusion and Development Indicators.		
Unit-II	Initiatives of Financial Inclusion In India-Cooperative Societies Act, Rural Credit Survey Committee, Nationalization of banks, Introduction of Lead Bank Scheme, Setting up of Regional Rural banks, Introduction of Kisan Credit Card.		
Unit-III	Genesis and Evolution of Microfinance-different models of microfinance operating in India Emerging Trends in Microfinance Micro-insurance- Concept, Practices and Innovations, Understanding Rural Debt , Safe Remittances for the Poor. SHG: Study of the Self Help Group-Bank Linkage Programme (SBLP) as an innovative strategy of microfinance evolved in India.		
Unit-IV	Extending Financial Services to Poor- Linkages between Formal and Informal Financial Institutions to Extend Financial Service to Poor People, Efforts in reducing Transaction Costs for Banks and Their Clients, Business Correspondent and Business Facilitator Outreach Model for Banks, The Post Office model, Financial Literacy and Counseling of Rural People. Challenges for the Future-Inclusive Growth through Rural Employment, the Micro-enterprises Model, Unique Identification Number and Financial Inclusion, Best Practices in Financial Inclusion.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>S. Teki, R.K. Mishra, Microfinance and Financial Inclusion, Academic Foundation, 2012.</li> <li>Pradeep Kumar Mishra, Microfinance Management, Cengage India Private ltd., 2019</li> <li>K K Tripathy, Anshu Singh, Rural Finance and Financial Inclusion: A Synthesis of Policy Milestones and Emerging Paradigms, Notion Press.</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>Figure out relevant variables of Financial Inclusion and its related problems.</li> <li>Understanding Micro Finance.</li> <li>To understand micro finance loan, its terms &amp; conditions.</li> </ol>			

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Semester	Course Code	Course	Credit
VIII	BI 409/ BI 407-H	Human Resource Management	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To comprehend themes and issues of Human Resource Management.</li> <li>2. To understand the role of HR Manager in organization.</li> <li>3. To develop deeper understanding of HR related issues.</li> </ol>			
Unit-I	Strategic Human Resource Management--Nature, Functions and Themes, Human Capital Management, Role of HR Manager, Human Resource Planning Career planning and Succession-Approaches and Issues		
Unit-II	Job Analysis and Job Design, Job Analysis Techniques, Job Evaluation Techniques, Job Description, Job Specification, Job Design Approaches, and Job Characteristics. Competency Mapping		
Unit-III	Recruitment, Selection, Training and Development: Factors affecting recruitment, sources of recruitment (internal and external ), basic selection model, psychological tests for selection. Training and development- techniques.		
Unit-IV	Performance Appraisal and Management: Objectives, Process and Methods of Appraisal. Diversity at work, Managing diversity, Causes and Paradox of diversity with special Suggested Readings - to handicapped, women and ageing. Compensation Management: Wage Vs Salary, Determination of compensation, Incentive Schemes, Fringe Benefits and Labor Welfare. .Employees Relations: Grievances and Handling.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. De Cenzo and Robins: Fundamentals of Human Resource Management. Prentice Hall of India.</li> <li>2. De Cenzo, David A. and Robbins. S.P.: Fundamentals of Human Resource Management, Wiley and Sons Ltd., John.</li> <li>3. Hippo, Edwin B: Personnel Management, McGraw Hill.</li> <li>4. E. Flippo: Principles of Personnel Management</li> <li>5. Monnappa &amp; Saiyadin: Personnel Management</li> <li>6. L.M. Prasad: Human Resource Management</li> <li>7. Monnappa: Industrial Law</li> <li>8. Ashwathapa: Human Resource Management and Personnel Management</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate skills for handling HR issues in the organization.</li> <li>2. Monitor &amp; Improve employee relations.</li> <li>3. Devise &amp; apply suitable HR policy in Indian Perspective.</li> </ol>			

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Semester	Course Code	Course	Credit
VIII	BI 410	International Business	4 + 0
Course Objectives: To enable the student: <ol style="list-style-type: none"> <li>1. To comprehend the core body of knowledge in international business.</li> <li>2. To understand the international trading and investment environment.</li> <li>3. To develop understanding of emerging issues in international business.</li> </ol>			
Unit 1	Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.		
Unit 2	International Business Environment: Role of political and legal systems in international business; cultural environment of international business (including, implications of economic environment for international business.		
Unit 3	Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control .Balance of payments (BOP) statement and its components.		
Unit 4	Forms of regional economic integration; Cost and benefits of regional economic integration. International Economic Organisations: WTO, World Bank and IMF. Contemporary issues in international business		
Suggested Readings: <ol style="list-style-type: none"> <li>1. Bennett, R. International Business, Delhi: Pearson</li> <li>2. Cavusgil, S. T., Knight, G. &amp; Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.</li> <li>3. Chaturvedi, D. D., Jindal, D. &amp; Kaur R. International Business. Scholar Tech Press, Delhi.</li> <li>4. Charles, W L Hill &amp; Jain, A. K. International Business, New Delhi: Tata McGraw Hill.</li> <li>5. Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning</li> <li>6. Daniels, J. D., Radenbaugh, L. H. &amp; Sullivan, D. P. International Business, Pearson Education.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> <li>4. Evaluate the changing dynamics of the diverse international business environment.</li> <li>5. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.</li> <li>6. Analyse the role of different regional economic integrations and international economic organisations.</li> </ol>			


  
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Semester	Course Code	Course	Credit
VIII	BI 411/ BI 406-E	Managerial Economics	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To comprehend economic issues before managers at corporate level.</li> <li>2. To understand the tools and techniques of economic analysis.</li> <li>3. To develop skills for making optimal business decisions.</li> </ol>			
Unit-I	Nature and Scope of Managerial Economics; Objective of the Firm- Profit and wealth Maximisation. Fundamental Concepts-Opportunity cost, Discounting principle, and time Perspective. Consumer Behaviour: Determination of demand; Demand function; Types of Demand Elasticity, Indifference curve analysis: Characteristics of Indifference Curve and Consumer's Equilibrium;		
Unit-II	Production and Cost: Production function, , iso-quants ridge lines, iso- cost lines, Expansion path and multi product firm. Law of Variable proportion. Cost function: Classification of Costs, short run and long run cost functions.		
Unit-III	Market Structures and their characteristic, Price and output relationship under different market structures: Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly.		
Unit-IV	Risk and decision making- Risk and Uncertainty; Decision making under uncertainty, Risk- return Trade-Off; Profit Management: Economic Profit and Accounting Profit, Profit planning and Forecasting, Theories of profit-F.B. Hawley: Theory of Risk Bearing, F.H. Knight: Uncertainty Bearing Theory, Business Cycles: Concept and Nature, Phases and Causes of Business Cycles.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Koutsyiannis, A. Modern Microeconomics, Macmillan press Ltd.</li> <li>2. Varian, Micro-Economic Analysis, Norton</li> <li>3. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third edition, PrenticeHall of India.</li> <li>4. Madala G.S. and Ellen miller, Micro Economics, theory and Application, McGrawHill, Book Compahy, New York.</li> <li>5. Gould, John P., Edward P. Lazear, Micro-Economics, Theory, Richard D. Irwin, inc., Home'wood, Illionis.</li> <li>6. Sen Anindya, Micro-Ecomics: Theory &amp; Applications oxford University Press, N. Delhi.</li> <li>7. Mehta P.L, Managerial Economics, Sultan Chand &amp; Sons.</li> <li>8. Vaishampayan, J.V. Micro Economic Theory, New Royal Book Co</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Identify &amp; analyze market forces along with their impact on business.</li> <li>2. Analyze issues related to production &amp; pricing in different competitive situations.</li> <li>3. Make appropriate business decisions based on sound economic analysis.</li> </ol>			

Semester	Course Code	Course	Credit
VIII	BI 412	Essentials of E-Commerce	4 + 0
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To comprehend the scope &amp; role of E-commerce.</li> <li>2. To understand the concept of E-Payments System and its functioning.</li> <li>3. To understand the role of technology in E-commerce.</li> </ol>			
Unit-I	<p><b>Introduction:</b> Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorising major E-commerce business models), forces behind ecommerce.</p>		
Unit-II	<p><b>Technology:</b> Technologies used in E-commerce, The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching E-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website). Information Technology Act 2000 (meaning and provisions).</p>		
Unit-III	<p><b>E-Payments system:</b> Models and methods of E - payments (Debit Card, Credit Card, smart cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting etc.), risks involved in E-payments.</p>		
Unit-IV	<p><b>Online business transactions:</b> meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, E-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment).</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Indrajit Chatterjee, E-Commerce: An Indian Prospective, SCITECH Publications(INDIA) Pvt. Ltd.</li> <li>2. Dr. Amit Kumar, Dr. Saurabh Sen, Essential of E-Commerce, Shatiya Bhawan Publications.</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the importance of E-Commerce in day-to-day life</li> <li>2. Propely gain insights into the IT Act,2000.</li> <li>3. Understanding the functioning of online business transaction.</li> </ol>			