



आईएफटीएम विश्वविद्यालय, मुरादाबाद, उत्तर प्रदेश
IFTM University, Moradabad, Uttar Pradesh
NAAC ACCREDITED

SCHOOL OF BUSINESS MANAGEMENT

DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE (HONOURS)

[I & II YEAR]

CHOICE BASED CREDIT SYSTEM (CBCS)

[FOR ACADEMIC SESSION 2022-23]

IFTM UNIVERSITY

N.H.-24, Lodhipur Rajput, Delhi Road, Moradabad, Uttar Pradesh-244001
Website: www.iftmuniversity.ac.in

P. Gargwal
Director

School of Business Management
IFTM University, Moradabad.

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SCHOOL OF BUSINESS MANAGEMENT

DEPARTMENT OF COMMERCE

Study and Evaluation Scheme

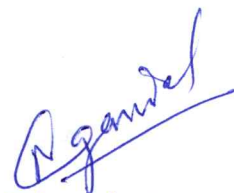
Bachelor of Commerce (Honours)
[I & II Year]

Choice Based Credit System (CBCS)

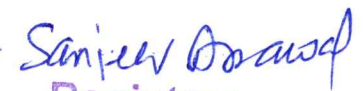
[For Academic Session 2022-23]

Summary

Programme	:	Bachelor of Commerce (Honours)
Programme Level	:	Degree (Under Graduation)
Duration	:	Three years (Six semesters) Full time
Medium of Instruction	:	English
Minimum Required Attendance: 75%		
Maximum Credits	:	142


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COURSE STRUCTURE FOR

Bachelor of Commerce (Honours)

Preamble

Education is a principal vehicle for promoting sustained growth in the economy of a country. For individuals, it is also a major instrument of achieving upward mobility. It is an absolute necessity for the youth of the country for its better prospects and living and thereby the advancement of the country. New frontiers relevant to the needs for development and the expansion of current economic and social matters of the country become a priority. The commerce education in 21st century should consider the globalization and its implications on commerce field at national and international levels. Changing global conditions demand that we think about commerce education for the 21st century. We should make our commerce education relevant to the contemporary and future economic and societal needs. Focus on quality and promotion of excellence is, therefore, of utmost significance. Keeping this in mind, it is imperative that the teaching – learning process, research, knowledge creation in our institutions are of global standards.

The degree course like B.Com (Honours) is becoming popular and is in great demand. The management education at the under-graduate level is intended to serve as a grooming ground for the future managers. This will make a student more receptive to the advanced level of theory and practice of management science

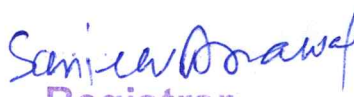
B.Com (Honours) course at **IFTM University, Moradabad** aims at catering to the demand for the skilled and chiseled managing personnel in the industry in general and at all levels in the world of business. The expressed objective of this course is to provide a wider and sound base to the students not only for advanced course in commerce but also to open a range of career avenues like the trainees picked-up by the industry, as also in the business researches/studies engaged in by the business consulting houses giving a variety of vital services to the trade industry.

Program Objectives: The program aims to achieve the following objectives:

- Develop an understanding of commerce and apply the skills and knowledge in a business organization;
- Equip the graduates with the know-how of operating successfully in a continuously changing business environment;
- Equip graduates with the skills required to lead executive position;
- Make informed and ethical decisions based on thorough knowledge of commerce concepts.


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Bachelor of Commerce (Honours)

PO1: Accounting Knowledge: Have systematic and comprehensive knowledge of the areas related to finance, human resource management, marketing, international economics, corporate and financial accounting, company law, accounting and taxation, etc.

PO2: Problem analysis: Develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the training that helps them understand real life situations through case-studies.

PO3: Design/develop solutions: Think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the prospect of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

PO4: Conduct investigations of complex problems: Demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances at national as well as international level.

PO5: Modern tool usage: To be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization.

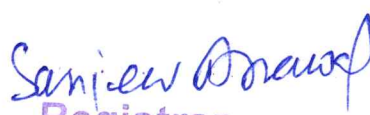
PO6: Ethics: Check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.

PO7: Individual and team work: Have a global perspective and integrate national values and beliefs with international culture and competence.

PO8: Communication: To deliver and communicate information effectively with a mark through updated teaching learning pedagogies to meet global needs.

PO9: Life-long learning: Imbibe entrepreneurial skills inculcating competencies, needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.


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S.N.	Course Category	No. of Courses	Credits per Course	Total Credits
1	AECC	2	2	4
2	CC	18	4	72
3	GE	4	4	16
4	SEC	2	4	8
5	DSE	4	4	16
6	Qualifying Paper	1	-	-
7	Comprehensive Viva-voce	5	4	20
8	Summer Training Project Report Evaluation and Viva-voce	1	6	6
TOTAL		37		142

Summary of Credits

An undergraduate Bachelor of Commerce (Honours) degree may be awarded if a student completes 18 Core Courses (CC) in that discipline, 4 courses each from a list of Discipline Specific Elective (DSE) and Generic Elective (GE) papers respectively, 2 Ability Enhancement Compulsory Courses (AECC), 2 Skill Enhancement Courses (SEC); appears in Qualifying paper i.e. Disaster Management and successfully submit a Summer Training Project Report (STPR) for evaluation.

Agarwal

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School of Business Management**Department of Commerce****Programme: Bachelor of Commerce (Honours)****Study and Evaluation Scheme as per CBCS**

S. No	Course Category	No. of Courses	Subject
1	Ability Enhancement Compulsory Course (AECC)	2	1. BUSINESS COMMUNICATION 2. ENVIRONMENTAL STUDIES
2	Skill Enhancement Courses (SEC)	2	1. E-COMMERCE 2. ENTREPRENEURSHIP DEVELOPMENT
3	Generic Elective (GE)	4	1. MICRO ECONOMICS 2. MONEY AND BANKING 3. MANAGEMENT OF BANKING OPERATIONS 4. MACRO ECONOMICS 5. PRINCIPLES OF MANAGEMENT 6. ECONOMIES OF GROWTH AND DEVELOPMENT 7. INDIAN ECONOMY 8. CONSUMER AFFAIRS AND CUSTOMER CARE 9. COMPUTER APPLICATIONS 10. PRINCIPLES OF MARKETING 11. PROJECT MANAGEMENT 12. COMPUTERISED ACCOUNTING SYSTEM
4	Core Courses (CC)	18	1. BUSINESS ORGANIZATION AND MANAGEMENT 2. FINANCIAL ACCOUNTING 3. LEGAL ASPECTS OF BUSINESS 4. CORPORATE ACCOUNTING 5. COMPANY LAW 6. BUSINESS MATHEMATICS 7. HUMAN RESOURCE MANAGEMENT 8. COST ACCOUNTING 9. BUSINESS STATISTICS 10. MANAGEMENT ACCOUNTING 11. FINANCIAL MANAGEMENT 12. RESEARCH METHODOLOGY 13. INCOME TAX LAW AND PRACTICE 14. AUDITING AND CORPORATE GOVERNANCE 15. STRATEGIC MANAGEMENT 16. GOODS AND SERVICES TAX (GST) 17. PUBLIC FINANCE 18. SECURITY ANALYSIS


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5	Discipline Specific Elective (DSE)	4	DSE-A (ACCOUNTING AND FINANCE)
			1. INDIAN FINANCIAL MARKET
			2. THEORY OF MONEY AND BANKING
			3. CORPORATE FINANCIAL REPORTING
			4. CORPORATE TAX PLANNING
6	Qualifying Paper	1	DSE-B (BUSINESS MANAGEMENT)
			1. ADVERTISING AND SALES MANAGEMENT
			2. TEAM BUILDING AND LEADERSHIP
			3. MARKETING OF SERVICES
			4. LABOUR WELFARE AND SOCIAL SECURITY
			DSE-C (ECONOMICS)
			1. FUNDAMENTALS OF INSURANCE
			2. INTERNATIONAL ECONOMICS
			3. BUSINESS ENVIRONMENT
			4. FOREIGN EXCHANGE MARKETS
			1. DISASTER MANAGEMENT

SEMESTER I

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
BCOM (H) 101	CC	BUSINESS ORGANIZATION AND MANAGEMENT	3	1	0	4	30	70	100
BCOM (H) 102	CC	FINANCIAL ACCOUNTING	3	1	0	4	30	70	100
BCOM (H) 103	CC	LEGAL ASPECTS OF BUSINESS	3	1	0	4	30	70	100
BCOM (H) 104	AECC	BUSINESS COMMUNICATION	2	0	0	2	30	70	100
BCOM (H) 105	GE (Choose any One)	MICRO ECONOMICS	3	1	0	4	30	70	100
BCOM (H) 107		MONEY AND BANKING							
BCOM (H) 108		MANAGEMENT OF BANKING OPERATIONS							
BCOM (H) 106	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			14	4	0	22	150	450	600

SEMESTER II

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
BCOM (H) 201	CC	CORPORATE ACCOUNTING	3	1	0	4	30	70	100
BCOM (H) 202	CC	COMPANY LAW	3	1	0	4	30	70	100
BCOM (H) 203	CC	BUSINESS MATHEMATICS	3	1	0	4	30	70	100
BCOM (H) 204	AECC	ENVIRONMENTAL STUDIES	2	0	0	2	30	70	100
BCOM (H) 205	GE	MACRO ECONOMICS	3	1	0	4	30	70	100
BCOM (H) 207		PRINCIPLES OF MANAGEMENT							
BCOM (H) 208		ECONOMIES OF GROWTH AND DEVELOPMENT							
BCOM (H) 206	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			14	4	0	22	150	450	600

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SEMESTER III

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
BCOM (H) 301	CC	HUMAN RESOURCE MANAGEMENT	3	1	0	4	30	70	100
BCOM (H) 302	CC	COST ACCOUNTING	3	1	0	4	30	70	100
BCOM (H) 303	CC	BUSINESS STATISTICS	3	1	0	4	30	70	100
BCOM (H) 304	SEC (Choose any One)	E-COMMERCE	2	1	1	4	30	70	100
BCOM (H) 308		COMPUTER APPLICATIONS							
BCOM (H) 305	GE (Choose any One)	INDIAN ECONOMY	3	1	0	4	30	70	100
BCOM (H) 307		CONSUMER AFFAIRS AND CUSTOMER CARE							
BCOM (H) 306	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
BCOM (H) UDM	QP	DISASTER MANAGEMENT*	2	0	0	-	30	70	100
Total			16	5	1	24	150	450	600

*Only qualifying paper, No marks will be added in the total

SEMESTER IV

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
BCOM (H) 401	CC	MANAGEMENT ACCOUNTING	3	1	0	4	30	70	100
BCOM (H) 402	CC	FINANCIAL MANAGEMENT	3	1	0	4	30	70	100
BCOM (H) 403	CC	RESEARCH METHODOLOGY	3	1	0	4	30	70	100
BCOM (H) 404	SEC (Choose any One)	ENTREPRENEURSHIP DEVELOPMENT	2	1	1	4	30	70	100
BCOM (H) 408		COMPUTERISED ACCOUNTING SYSTEM							
BCOM (H) 405	GE (Choose any One)	PRINCIPLES OF MARKETING	3	1	0	4	30	70	100
BCOM (H) 407		PROJECT MANAGEMENT							
BCOM (H) 406	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			14	5	1	24	150	450	600

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) 101: BUSINESS ORGANIZATION AND MANAGEMENT

Objective: This paper aims to develop an understanding of various types of business organizations prevailing under the market economy and the application of management concepts and practices for smooth business functioning to provide employability & skills.

UNIT I

(10 Sessions)

Introduction: Meaning, scope, characteristics, objectives, structure and classification of Business Organization, establishing a new business unit, feasibility study and preparation of business plan; Business and Profession. Technological innovation and skill development, Make in India Movement, emerging opportunities in Business for skill development.

UNIT II

(12 Sessions)

Business sectors & forms of Business Organizations: Private sector, cooperative sectors, public sector, joint sector, services sector, various forms of business organizations- Sole Proprietorship, Partnership firms, Joint stock companies- their features, relative merits, demerits understanding for entrepreneurial skill.

UNIT III

(08 Sessions)

Business combinations: Meaning, objectives, causes and types of Mergers, Acquisitions and Takeovers for better skilling of entrepreneurship

Business Finance: Need, Importance and Sources of Finance; Financial Markets- Security Market, Money Market; An overview of SEBI for better skilling of entrepreneurship.

UNIT IV

(10 Sessions)

Introduction to Management: Meaning and Nature of Management, Evolution of Management, Managerial Skills, Tasks and Responsibilities of a Professional Manager knowledge for better employability in industry.

Process of Management: Functions of Management, Planning- process and techniques, Organizing- process and organizational structure, Directing- principles and process, Controlling- process and techniques for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand business organizations along with their characteristics, objectives and classifications for skill development and employability.
- CO2: Understand the concept of Make in India Movement for entrepreneurship.
- CO3: Identify Local, National and Global Business Sectors & Forms of Business Organizations for better employability.
- CO4: Explain the concept of Business Combinations with objectives nature as well as functions of management for enhancing skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	3	1	1	1	1	1	3
CO2	3	3	2	1	1	1	1	1	2
CO3	3	2	3	1	1	1	1	1	3
CO4	3	2	3	1	1	1	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	1	3	3
CO3	3	3	3
CO4	3	1	3

Suggested Readings:

1. Gupta, C.B.: Business Organization and Management, Mayur Publication.
2. Kaul, V.K.: Business Organization and Management, Pearson Publication.
3. Saha, T.R.: Business Organization and Management, Tata McGraw Hill.
4. Shukla, M.C.: Business Organization and Management, Sultan Chand Publication
5. Tulsian, P.C. & Pandey, V.: Business Organization and Management, Pearson Publication.

Website Sources:

- <https://blog.ipleaders.in/10-biggest-ever-merger-acquisition-deals-in-india/>
- <http://www.forbesindia.com/blog/legalese/mergers-and-acquisitions-outlook-in-india-for-2018/>
- <https://www.cleverism.com/functions-of-management-planning-organizing-staffing/>
- <http://www.makeinindia.com/article/-/v/make-in-india-reason-vision-for-the-initiative>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme
BCOM (H) 102: FINANCIAL ACCOUNTING

Objective: This paper aims to help students to acquire conceptual knowledge of the financial accounting system and to gain skills for applying its process in various kinds of business transactions to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(10 Sessions)**

Introduction: Origin, meaning, nature, functions, branches and usefulness of accounting. Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS)- need and procedures; Basis of accounting, accounting equation, accounting cycle, concept of double entry system and preparation of journal and ledger. Overview of Financial Accounting Standards and Accounting Software for skill development.

UNIT II **(12 Sessions)**

Subsidiary Books and Reconciliation of Bank Accounts: Meaning and preparation of subsidiary books- Purchase book, Sales Book, Purchase Returns book and Sales Return book, Bills Receivables Book, Bills Payables Book and Cash book; Bank Reconciliation Statement: meaning, objectives and causes of difference between balance as per pass book and balance as per cash book, Preparation of Bank Reconciliation Statement for better skilling of entrepreneurship.

UNIT III **(10 Sessions)**

Rectification of Errors and Final Accounts: Trial Balance- Meaning, objectives, methods of preparation, accounting errors and their rectification; Final Accounts-Meaning, features, uses and preparation with adjustment entries. (For Firms and Non-Profit Organizations) understanding for entrepreneurial skill.

UNIT IV **(08 Sessions)**

Accounting Treatment: Business Income-meaning and measurement, revenue recognition, Provisions and Reserves - meaning and types, provisions vs. reserves; Depreciation - meaning, objectives, causes and methods, change in method of depreciation; Valuation of inventory-Meaning and methods for better skilling of entrepreneurship.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the meaning, nature, functions and basic terminologies used in accounting in local and national companies, distinguish between book keeping and accounting and also learn the preparation of Journal and Ledger for skill development and employability.
- CO2: Understand the meaning and preparation of subsidiary books of accounts and of Bank Reconciliation Statement for entrepreneurship
- CO3: Gain knowledge about the rectification of errors, trial balance, and about the meaning and preparation of Financial Statements for employability.
- CO4: Gain a thorough knowledge about provisions and reserves and be able to understand about the meaning of Depreciation and about the accounting treatment of depreciation for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	1	2	1	1	1	2
CO2	3	2	1	1	3	1	1	1	3
CO3	3	3	1	2	3	1	1	1	3
CO4	2	1	1	3	2	1	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	2
CO3	3	3	1
CO4	3	3	2

Suggested Readings:

1. Gupta, R.L. & Radhaswami, M.: Advance Accountancy. Sultan Chand & Sons.
2. Jain, S.P. & Narang, K.L.: Financial Accounting. Kalyani Publishers.
3. Maheshwari, S.N. & Maheshwari, S.K.: Financial Accounting. Vikas Publications.
4. Naraynaswami, R.: Financial Accounting: A Managerial Prospective, Prentice Hall International.
5. Sehgal, A. & Sehgal, D.: Advanced Accounting Part –I. Taxman Publishers.
6. Tulsian, P.C.: Financial Accounting, Sultan Chand & Sons.

Website Sources:

- www.cga.nic.in
- dea.gov.in/budgetdivision/indian-government-accounting-standards
- www.icaai.org.in
- www.indiaccounting.com

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 103: LEGAL ASPECTS OF BUSINESS

Objective: This paper aims to equip the students with necessary legal framework and knowledge required in the real life business scenario to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(12 Sessions)

Contract: Meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency Discharge of contract – modes of discharge including breach and its remedies for skill development.

UNIT II

(10 Sessions)

Sales of Goods Act: Sales contract- definition, features, formation of contract of sale, contents of sales contract- goods, price, condition and warranty, ownership of goods, transfer of property, performance of sales contract, delivery, rights of an unpaid seller, auction sale to understanding for entrepreneurial skill.

UNIT III

(10 Sessions)

Indian Partnership Act: Definition and nature of partnership, Features of Partnership, Meaning of Partnership Deed, Contents of Partnership Deed, partnership deed, registration of firms and consequences of non-registration of firm. Relations of partners, dissolution of firm knowledge for better employability in industry.

UNIT IV

(08 Sessions)

Negotiable Instruments Act: Definition and features, types, recognition and endorsement, parties of negotiable instruments, dishonour and discharge of negotiable instruments, Promissory Notes, Bills of Exchange, Parties of a Cheque and Essentials, Crossing and Types of Cheque Crossing for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the basic knowledge of Contract and Agreement, kinds of contract, about free consent, quasi contract and discharge of contract; skill development and employability.
- CO2: Know the role of sales of goods Act in Business with goods, price, condition and warranty, ownership of goods, transfer of property, performance of sales right of an unpaid seller in context of national companies for enhancing entrepreneurial skills.
- CO3: Describe the role of Partnership Act with its features, partnership deed, registration of firm, relation of partners and dissolution of firm for better employability
- CO4: Explore the advantages of Negotiable instruments with its types, parties involved in it, dishonour, and discharge of negotiable instruments, understand the concept of cheque, bill of exchange for increasing skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	2	1	3	2	1	1	1
CO2	1	1	3	3	3	3	1	3	2
CO3	1	1	2	1	2	1	3	1	3
CO4	1	2	3	2	1	3	2	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	3
CO2	1	3	3
CO3	3	3	3
CO4	1	3	3

Suggested Readings:

1. Chopra, R.K.: Business Laws, Himalaya Publishing House.
2. Gulshan, S. S. & Kapoor, G. K.: Business Law, New Age (P) Limited.
3. Kuchhal, M. C. & Kuchhal, V.: Business Legislation for Management, Vikas Publications.
4. Mathur, S.B.: Business Law, Tata McGraw Hill.
5. Sheth, T.: Business Law, Pearson Education.
6. Singh, A.: Principle of Mercantile Law, Eastern Book Company.

Website Sources:

- <https://indiacode.nic.in/acts/4.%20Indian%20Contract%20Act,%201872.pdf>
- <http://comtax.up.nic.in/Miscellaneous%20Act/the-sale-of-goods-act-1930.pdf>
- http://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
- <https://indiacode.nic.in/acts/6.%20Negotiable%20Instruments%20Act,%201881.pdf>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 104: BUSINESS COMMUNICATION

Objective: This paper aims to provide an understanding of effective communication skills amongst the students to make them employable and to groom their personality for the corporate world to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Introduction: Communication- Concept, Significance & Role of Communication in Business, Objectives, Process, Barriers of Communication, Overcoming Barriers of Communication, Principles of Effective Communication, 7 Cs of Communication for skill development

Modern forms of Communication: SMS, e-mail, Teleconferencing, Videoconferencing, Social Networking, etc for skill development.

UNIT II

(12 Sessions)

Classification of Communication: Formal Communication - Vertical (Upward and Downward), Horizontal, Diagonal, Informal Communication, Verbal Communication – Oral and Written, Non-Verbal Communication - Kinesics, Proxemics, Chromatics, Chromatics, Haptics, Sign language, Paralanguage for skill development.

UNIT III

(10 Sessions)

Reading: Purpose of Reading, Process, Types, Essentials of Effective Reading, Reading Comprehension understanding for entrepreneurial skill

Business Correspondence: Business Letters - Format, Types (Acknowledgement, Acceptance/Rejection, Leave, Apology, Complaint, Inquiry, Order), Notice, Memo, Circular for better skilling of entrepreneurship.

UNIT IV

(08 Sessions)

Listening: Concept, Process, Types, Essentials of Effective Listening knowledge for better employability in industry.

Public Speaking: Speech -Delivering different types of speeches & making them interesting, Debate -Do's and Don'ts for preparing a good debate, Presentation – Essentials of Effective Presentation, Use of Audio-visual Aids for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the basic elements involved in communication process for skill development and employability
- CO2: Identify the various types of Communication with their pros and cons for entrepreneurship.
- CO3: Compose the various applications, letters and documents used in national and international companies for business correspondence for better employability.
- CO4: Become a good speaker and presenter which further enhance skill development and employability.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	1	1	1	1	2	3
CO2	1	3	1	1	1	3	1	3	2
CO3	1	1	1	1	3	1	2	3	3
CO4	1	2	1	1	1	1	3	2	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	1
CO2	3	2	2
CO3	3	3	3
CO4	3	3	1

Suggested Readings:

1. Carol, L.L. & Debbles, D.D.: Business Communication, Cengage Learning.
2. Lesikar: Business Communication: Making Connections in a Digital World, Tata McGraw Hill.
3. Krizan, A.C.B. & Merrier, P.: Effective Business Communication, Cengage Learning.
4. Madhukar, R.K.: Business Communication, Vikas Publications.
5. Sen.: Communication Skills, Prentice Hall of India.

Website Sources:

- https://edurev.in/studytube/Business-Communication-Notes,-Semester,-Bachelor-of-Commerce/1d82343c-1e4f-40b3-b00f-a1be6760175c_p
- <http://businessadministrationinfo.blogspot.com/2011/02/business-communication-important-notes.html>
- <http://www.allonlinefree.com/business-communication-notes-pdf/>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme
BCOM (H) 105: MICRO ECONOMICS

Objective: This paper aims to provide an understanding of the concepts of microeconomics and their use in understanding the consumption and production behavior in an economy to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(08 Sessions)

Introduction: Meaning, nature and scope of Micro Economics; Utility- Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Indifference Curves concepts, Consumer Surplus for skill development.

UNIT II

(10 Sessions)

Demand & Supply Analysis: Meaning, types of demand, demand schedule, demand curve, Law of Demand, determinants & exceptions; Elasticity of Demand and their types, measurement of elasticity. Law of Supply, determinants of supply, factors affecting supply, elasticity of supply understanding for entrepreneurial skill.

UNIT III

(12 Sessions)

Cost & Revenue Analysis: Accounting costs and economic costs; Short Run Cost Analysis - fixed, variable and total cost curves, average and marginal costs; Long Run Cost Analysis - economies and diseconomies of scale and long run total, average and marginal cost curves; Concept of Revenue - total, marginal, average revenue, revenue & cost curves under different market conditions for better skilling of entrepreneurship.

UNIT IV

(10 Sessions)

Price and Output Determination under different Market Conditions: Perfect competition monopoly, monopolistic competition, oligopoly-kinked demand curve knowledge for better employability in industry.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the fundamentals of microeconomics; the choices made by a rational consumer; consumer behaviour and analysis of their decision making process; optimal distribution of resources skill development and employability.
- CO2: Get knowledge about the mechanism of demand and supply in working of markets and how changes in demand and supply affect national and international companies' markets entrepreneurship.
- CO3: Learn main types of costs, short run and long run cost functions, revenue analysis and their application in decision making; to explain relationships between production and costs employability
- CO4: Understand key characteristics, consequences of different forms of markets & to know how to make production and pricing decisions in various market structures; how the firms may compete & maintain potential equilibriums; to be aware with pricing and profit management skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	3	1	1	1	1	1	3
CO2	3	3	2	1	1	1	1	1	2
CO3	3	2	3	1	1	1	1	1	3
CO4	3	2	3	1	1	1	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	3
CO2	3	2	3
CO3	3	2	3
CO4	3	1	3

Suggested Readings:

1. Chaturvedi, D.D., & Gupta, S.L.: Business Economics, Brijwasi Publishers.
2. Dwivedi, D.N.: Managerial Economics, Vikas Publications.
3. Koutsoyiannis, A.: Modern Micro Economics, Macmillan Press Ltd.
4. Mehta, P.L.: Managerial Economics, Sultan Chand & Sons.
5. Salvator, D.: Managerial Economic, Tata McGraw Hill.


Website Sources:

- <http://www.economicsdiscussion.net/diminishing-marginal-utility/law-of-diminishing-marginal-utility-consumption/25163>
- <http://www.economicsdiscussion.net/elasticity-of-demand/5-types-of-price-elasticity-of-demand-explained/3509>
- <http://www.yourarticlelibrary.com/economics/elasticity-as-demand/4-most-important-methods-of-measuring-price-elasticity-of-demand/10672>
- <http://www.economicsdiscussion.net/cost/short-run-cost-and-its-types-with-diagram/3721>
- <https://quickeconomics.com/market-structures/>
- <http://www.yourarticlelibrary.com/oligopoly-market/the-kinked-demand-curve-theory-of-oligopoly/37335>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 106: COMPREHENSIVE VIVA-VOCE (100 Marks)


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IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme
BCOM (H) 107: MONEY AND BANKING

Objective: This course is designed to analyze the impact of money on some of the economy's key variables such as interest rates, inflation, and the banking industry for entrepreneurial and employability skills.

UNIT I **(10 Sessions)**

Money: Theory and Approaches Money: Meaning, functions and classification, Role of money in capitalist, socialist and mixed economies, monetary standards – Metallic and paper standards, system of note issues in India to gain knowledge for employability.

UNIT I **(12 Sessions)**

Commercial Banking: Meaning and types of Banks. Functions of Commercial banks. Process of credit creation. Purpose and limitations. Liabilities and assets of banks. Commercial banking in India. Nationalization of commercial banks in India. Recent reforms in banking sector in India for better employability.

UNIT III **(10 Sessions)**

Central Banking: Functions of Central Bank. Quantitative and qualitative methods of credit control: Bank rate policy, Open market operations, Cash reserve ratio and selective methods. Role and functions of the Reserve Bank of India for developing skills and employability.

UNIT IV **(08 Sessions)**

Money and Capital Markets and Monetary Policy Structure and importance of Money Market. Indian Money market, Indian Capital Market for employability skill, Monetary Policy: objectives, Limitations of Monetary Policy with reference to India.

Course Outcomes: Students completing this course will be able to:

- CO1: Know the concept on money, role of money in capitalist socialist and system of note issues to gain knowledge for employability.
- CO2: Explore the various aspects of commercial bank with its credit creation and recent reforms in banking sector in India for better employability.
- CO3: Understand importance of central bank in nation development, role and functions of reserve bank of India for developing skills and employability.
- CO4: Know the importance of money and capital market with its importance and limitation for employability skill.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	1	2	2	2	2
CO2	2	1	3	2	3	1	2	2	2
CO3	2	3	1	2	2	2	1	1	2
CO4	2	2	2	1	2	2	2	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	1
CO2	1	3	2
CO3	3	3	2
CO4	2	3	1

Suggested Readings:

1. Hajela, T. N.: Money and Banking. Ane Books Pvt Ltd. New Delhi.
2. Sundharam, K. P. M.: Banking: Theory, Law and Practice, Sultan Chand and Sons, New Delhi
3. Baye, M. R. & Jansen, D. W.: Money, Banking and Financial Markets. AITBS.
4. Sekhar, K. C.: Banking – Theory and Practice. Vikas Publishing House, New Delhi
5. Gupta, S. B.: Monetary Economics. S. Chand Publications, New Delhi.
6. Seth, M. L.: Monetary Economics. Vikas Publications, New Delhi
7. Paul, R. R.: Money, Banking & International Trade, Kalyani Publications, Ludhiana.

Website Sources:

- <https://www.britannica.com/topic/money#:~:text=money%2C%20a%20commodity%20accepted%20by,euro%20denominations>
- <https://www.investopedia.com/terms/c/commercialbank.asp#:~:text=our%20editorial%20policies-,What%20Is%20a%20Commercial%20Bank%3F,to%20individuals%20and%20small%20businesses.>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) 108: MANAGEMENT OF BANKING OPERATIONS

Objective: The objective of this course is to expose the students to the banking operations and management in Banking and finance industry for employability.

UNIT I **(10 Sessions)**

Sourcing of Accounts, spreading awareness, marketing campaign, identify prospective customers, understand profile and needs, propose appropriate deposit products and investments, identify borrower profiles, understand their business, verify activity, income flows, recommend appropriate loan products, Promote Self-help groups for entrepreneurial and skill development.

UNIT II **(12 Sessions)**

Account Opening Process, Facilitate account opening, filling up of forms, KYC formalities, Facilitate filling up of loan application forms and submission of necessary documents, Facilitate opening of fixed deposits, advice regarding micro insurance and investment products, Handle queries, follow up to resolve complaints, Coordinate with the bank for submission of documents, verification, and account opening, Communicate account details to the customers, handover deliverables like, smart card/debit card knowledge for better employability.

UNIT III **(10 Sessions)**

Facilitation and Execution of Transactions, Handle cash receipts and payments, accept small value deposits, disburse small value loans, effect remittance transactions, Collection of loan repayments for employability, Handle technology enabled devices and solutions for answering customer queries, authenticating transactions, updating records and reporting to the bank.

UNIT IV **(08 Sessions)**

On-Going Services, Schedule post sale follow up visits, Guide customers about accessing different services of the bank, Guide customers on managing their finances. Cross sell products and services, Resolve queries and complaints, Handle collection of loan repayments, investments for entrepreneurial skills, manage technology tools like Micro ATMs to serve customers and resolve queries. Coordinate with bank branches to escalate queries.

Course Outcomes: Students completing this course will be able to:

- CO1: Know the basics of accounts with understanding business and self-help group for entrepreneurial and skill development.
- CO2: Explore the various aspects of account opening process in context with national and international firms, with KYC formalities for better employability.
- CO3: the importance of facilitation and execution of transactions for employability.
- CO4: Appreciate on going services, handle collection of loan repayments and investments for entrepreneurial skills.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	1	2	2	2	2
CO2	2	1	3	2	3	1	2	1	2
CO3	2	3	1	2	2	2	1	1	2
CO4	2	2	2	1	2	2	2	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	1	3	2
CO3	2	3	2
CO4	2	1	3

Suggested Readings:

1. Banking Operations. Global Professional Publishing.
2. Banking Operations: Regulation, Market Practice and Treasury Management. Financial World Publishing.

Website Sources:

- <https://www.holloway.com/g/founding-sales/sections/account-sourcing>
- <https://www.indiatoday.in/information/story/want-to-open-a-new-bank-account-here-s-a-guide-1824956-2021-07-07#:~:text=Step%201%3A%20Visit%20the%20official,%2Femployment%20proof%2C%20and%20photographs>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) 201: CORPORATE ACCOUNTING

Objective: This paper aims to impart the conceptual knowledge of corporate accounting and its applications in the business concerns to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(10 Sessions)**

Accounting for Share Capital: Issue, forfeiture and reissue of forfeited shares; Issues of rights and bonus shares; Redemption of preference shares and buy back of shares understanding for entrepreneurial skill.

Accounting for Debentures: Meaning, kinds of debentures, issue of debentures, methods of redemption of debentures for better skilling of entrepreneurship.

UNIT II **(10 Sessions)**

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration for skill development.

UNIT III **(12 Sessions)**

Amalgamation of Companies: Accounting for amalgamation of companies with reference to Accounting Standard-14 (excluding inter-company transactions and holdings) understanding for entrepreneurial skill.

Internal Reconstruction: Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction) for better skilling of entrepreneurship.

UNIT IV **(08 Sessions)**

Valuation of Goodwill and Shares: Meaning, nature and types of goodwill, factors relating to goodwill; Methods of valuing goodwill and shares knowledge for better employability in industry.

Course Outcomes: Students completing this course will be able to:

CO1: Understand the methodology of issue, forfeit, redemption and buy back of shares and debentures in a Joint Stock Company for skill development and employability.

CO2: Understand the preparation of financial statements of corporate entities for entrepreneurship.

CO3: Get in-depth knowledge of AS-14 and accounting treatment of Amalgamation and Internal Reconstruction for local and national companies' for employability.

CO4: Get thorough knowledge about the methods of valuation of Goodwill and shares for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	1	1	1	3
CO2	3	3	2	3	1	1	1	1	3
CO3	3	3	3	2	1	1	1	1	2
CO4	3	2	3	3	1	3	1	1	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	2
CO3	3	3	1
CO4	3	3	2

Suggested Readings:

1. Gupta, S. C.: Advanced Accounts, Sultan Chand and sons.
2. Shukla, M. C. & Grewal, T.C.: Advanced Accounts, Sultan Chand and sons.
3. Monga, J. R, Ahuja. G. & Sehgal, A.: Company Accounts, Sultan Chand and sons.
4. Gupta, R. L., & Radhaswami, M.: Company Accounts, Sultan Chand and sons.
5. Goel, D. K.: Corporate Accounting. Arya Publications, New Delhi.
6. Jain, S. P. & Narang, K. L.: Advanced Accountancy, Kalyani Publisher.

Website Sources:

- <https://www.holloway.com/g/founding-sales/sections/account-sourcing>
- <https://www.indiatoday.in/information/story/want-to-open-a-new-bank-account-here-s-a-guide-1824956-2021-07-07#:~:text=Step%201%3A%20Visit%20the%20official,%2Femployment%20proof%2C%20and%20photographs>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) 202: COMPANY LAW

Objective: This paper aims to acquaint the students with the importance of company law to understand the legal formalities involved in the management of an organization from its formation to winding-up to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Introduction: Meaning, nature and characteristics of company, evolution of company legislation in India, objectives and features of the Companies Act, 2013; Classification of companies on the basis of- liability, number of members, control and ownership; Formation of company- incorporation, certificate, difference between certificate of incorporation and certificate of commencement of business, promotion of company and promoter for skill development.

UNIT II

(12 Sessions)

Memorandum of Association, Articles of Association, Relationship between Articles and Memorandum, Doctrines of Constructive Notice, Doctrines of Indoor Management, Doctrines of Intra-vires and Doctrines of Ultra-vires; Prospectus: meaning, nature and contents; Mis-statement in prospectus and consequences thereof, statement in lieu of prospectus, Concept of Red Herring Prospectus; Membership- Modes of Acquisition and Termination of Membership; Meetings and Proceedings- General Meetings of Shareholders, Requisites of a valid meeting for better skilling of entrepreneurship.

UNIT III

(08 Sessions)

Management of Companies: General provisions, qualifications and disqualifications of directors, number of directors and directorship, appointment, remuneration, removal, legal position, powers, duties and liabilities of directors, managing directors and managers; prevention of oppression and mismanagement knowledge for better employability in industry.

UNIT IV

(10 Sessions)

Capital Borrowing Powers and Winding up of Companies: Share Capital- Types and characteristics; Issue of Shares at Par, Premium and Discount; Forfeiture and Re-issue of forfeited shares, legal provisions regarding share certificates and share warrants; Debentures-classification of debentures, provisions regarding issue of debenture, winding up of a company, mode of winding up, liquidator for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the background of the new Company Act 2013, kinds of company, registration of companies, commencement of business, certificate of incorporation vs. certificate of commencement skill development and employability
- CO2: Understand MOA, AOA and Prospectus entrepreneurship
- CO3: Understand the qualifications of director, Appointment, remuneration, removal, legal position, powers, duties and liabilities of directors, managing directors and managers, Prevention of Oppression and Mismanagement employability
- CO4: Understand the process of Winding up of the Companies. Types of shares, Issue of shares, legal provisions regarding share certificates and share warrants; Debentures in relation with national and global firms skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	1	1	3	1	1	1
CO2	2	1	1	1	1	2	1	2	1
CO3	3	1	1	1	1	2	1	1	2
CO4	3	1	1	1	1	3	1	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	3
CO2	3	3	3
CO3	3	1	1
CO4	1	3	3


Suggested Readings:

1. Gower, L.C.B.: Principles of modern Company Law, Stevens & Sons, London.
2. Ramaiya, A.: Guide to the Companies Act, Wadhwa and company, Nagpur.
3. Singh, A.: Company Law. Eastern Book Company, Lucknow.
4. Kucchal, M.C.: Modern India Company Law, ShriMahavir Books.
5. Kapoor, N.D.: Company Law. Sultan Chand & Sons, New Delhi.
6. Bagriyal, A.K.: Company Law. Vikas Publishing House, New Delhi.

Website Sources:

- www.mca.gov.in
- www.cleartax.in
- www.caclubindia.com
- www.incometaxindia.gov.in
- www.indiafilings.com
- www.legalserviceindia.com
- www.businessdictionary.com
- www.en.wikipedia.org
- www.managementstudyguide.com

Note: Latest editions of all the suggested readings must be used.


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Bachelor of Commerce (Honours) Programme

BCOM (H) 203: BUSINESS MATHEMATICS

Objective: This paper aims to familiarize students with the basic mathematical tools with emphasis on applications to Business situations to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Elementary Mathematics: Mathematical series- Arithmetic progression and Geometric progression, business application and numerical problems; Elementary concept of Permutation and Combination for skill development.

UNIT II **(10 Sessions)**

Differentiation: Definition, derivative using first Principle. Rules of Differentiation (without proof), Derivatives of simple algebraic functions; Application of differentiation understanding for entrepreneurial skill.

UNIT III **(10 Sessions)**

Set Theory: Meaning, elements, types, presentation and equality of sets; union, intersection, complement & difference of sets; Venn diagrams; Cartesian product of two sets; applications of set theory in business knowledge for better employability in industry.

UNIT IV **(12 Sessions)**

Matrices & Determinants: Meaning and Types of Matrices, Elementary operations - Addition, Subtraction & Multiplication; Application of Matrices to solution of simple business and economic problems; Meaning of Determinants and their properties; Minors and Co-factors, Adjoint of a matrix, Inverse of a Matrix. Solution of linear equations – Adjoint Matrix method and Cramer's rule for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

CO1: Apply basic mathematics to solve business application problems for skill development and employability.

CO2: Solve applied business math problems using differentiation for entrepreneurship.

CO3: Apply different set operations to solve business related problems for employability.

CO4: Understand computations and applications of matrices to solve industrial problems faced by national and international firms for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	1	1	1	1	1	3
CO2	1	3	1	3	1	1	1	1	1
CO3	1	3	1	2	1	1	1	1	3
CO4	1	2	1	2	1	1	1	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	2
CO3	3	3	2
CO4	3	3	1

Suggested Readings:

1. Bradley, T. & Paul, P.: Essential Mathematics for Economics and Business, Wiley India Pvt. Ltd.
2. Hazarika, P.: A textbook of Business Mathematics, Sultan Chand & Sons.
3. Holden. : Introductory Mathematics for Business and Economics, Palgrave Publication.
4. Stanley, A.S., Charles D.M. & Gary, C.: Business Mathematics, Addison Wesley Longman Publication.
5. Tuttle, M.D.: Practical Business Math. An Applications Approach, Prentice Hall of India.

Website Sources:

- <http://ncert.nic.in/ncerts/l/keep209.pdf>
- <http://ncert.nic.in/ncerts/l/keep201.pdf>
- <http://ncert.nic.in/ncerts/l/lemh103.pdf>
- <http://ncert.nic.in/ncerts/l/lemh104.pdf>
- <http://grd.org:8084/grdcs/mcq/>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 204: ENVIRONMENTAL STUDIES

Objective: This paper aims to make the students familiar with the concept of environment and techniques of environmental management to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Environmental Studies: Meaning, Scope & Importance; Need for Public Awareness; Effects of human activities on environment-Agriculture, Housing, Industry, Mining & Transportation activities; Basics of Environmental Impact Assessment. Ecosystem: Concept, Producers, consumers and Decomposers, Food chain, Food Web; Wildlife Poaching for skill development.

UNIT II

(12 Sessions)

Natural Resources: Concept and the associated problems-Forest resources: Use and over-exploitation, deforestation; Water resources: Use and over-utilization of surface and ground water, dams-benefits and problems; Mineral resources: Environmental effects of extracting mineral resources; Food resources: World food problems, effects of modern agriculture; Energy resources : Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources; Land resources: land degradation, soil erosion and desertification. Role of an individual in conservation of natural resources for better skilling of entrepreneurship.

UNIT III

(10 Sessions)

Environmental Pollution: Meaning, causes, effects & control measures of – Air Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Pollution; Solid waste management knowledge for better employability in industry.

UNIT IV

(08 Sessions)

Social Issues & the Environment: Population growth; Climate change & Global Warming; Urbanization; Sustainable development; Acid rain; Ozone layer depletion; Role of Government in Environmental Protection- Environmental Protection Acts in India;; Initiatives by NGO; National Green Tribunal for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Articulate the basic structure, functions, and processes of key social systems affecting the environment skill development and employability.
- CO2: Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities, and ecosystems for entrepreneurship.
- CO3: Design and evaluate strategies, technologies, and methods for assessment and sustainable management of environmental systems and for the remediation or restoration of degraded environments in context of national and international companies for employability.
- CO4: Understand legislation governing environmental research and the environment in India for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	1	1	2	1	2	2
CO2	1	1	3	3	1	3	3	3	3
CO3	1	3	1	1	1	3	2	1	3
CO4	1	2	3	2	1	2	3	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	3	2	1
CO3	3	2	1
CO4	3	2	3

Suggested Readings:

1. Agarwal, K.C.: Environmental Biology, Nidhi Publications, Bikaner.
2. Sharma, B.K.: Environmental Chemistry, Goel Publications House, Meerut.
3. Uberoi, N.K.: Environmental Management, Excel Books, New Delhi.
4. Pandey, G.N.: Environmental Management, Vikas Publishing House, New Delhi.
5. Gupta, N.D.: Environmental Accounting, Wheeler Publishing, New Delhi.
6. Mohanty, M.: Environment & Pollution Law, S.K. Universal Law Publishing.

Website Sources:

- <https://www.ugc.ac.in/oldpdf/modelcurriculum/Chapter1.pdf>
- <http://dnr.maryland.gov/Pages/default.aspx>
- <https://www.epa.gov/clean-air-act-overview/air-pollution-current-and-future-challenges>
- <http://www.globalissues.org/>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme
BCOM (H) 205: MACRO ECONOMICS

Objective: This paper aims to provide students with a unified framework that can be used to analyze macroeconomic issues such as growth, productivity, business cycles, inflation etc., in an economic perspective to inculcate skill, provide employability & entrepreneurial skills.

UNIT I (08 Sessions)

Introduction: Meaning, Nature, Scope, Importance and Limitations of Macro Economics, Difference and interdependence of Micro and Macro Economics for skill development.

UNIT II (10 Sessions)

National Income: Meaning, significance, Circular flow of National Income, Income determination in two, three and four sector of economy, methods of calculating national income, problems in measurement of national income for better skilling of entrepreneurship.

UNIT III (12 Sessions)

Theory of Income and Employment: Say's law of market, Keynesian Theory of Income and Investment

Theory of Consumption and Investment: Keynes' Psychological law of Consumption, Average and Marginal propensity to consume and save, Relationship between saving and consumption, Investment function, Concepts of Marginal efficiency of Capital and Marginal Efficiency of Investment, Elementary idea of Autonomous and Induced Investment, concept of Investment Multiplier knowledge for employability and entrepreneurial skills.

UNIT IV (10 Sessions)

Theory of Business Cycle and Inflation: Meaning, Nature, Characteristics and Phases of Business Cycle; Inflation - Meaning, Classification, Demand pull and Cost push Inflation, Causes and Effects of Inflation on Economy, Monetary and Fiscal Policies to control Inflation, An evaluation of current Monetary and Fiscal policies of India for skills development and entrepreneurship.

Course Outcomes: Students completing this course will be able to:

- CO1: Learn the basic theoretical framework underlying the field of macroeconomics; aggregate measures of economic activities; macroeconomic equilibrium to understand how aggregate demand and aggregate supply interact to drive a free market economy for skill development and employability.
- CO2: Understand the basics of national income accounting, related factors, calculation methods & problems associated entrepreneurship.
- CO3: Understand the classical economic theory, tenets & implications of Keynesian Economics and their application through the aggregate demand and supply model; consumption function & Investment function for employability.
- CO4: Understand the causes and consequences of economic disequilibrium (business cycle, inflation & deflation); role of fiscal and monetary policy in fighting and combating economic disequilibrium related to national and international companies for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	3	3	1	1	1	2	3
CO2	3	3	2	2	1	1	1	2	1
CO3	3	3	3	3	1	1	3	2	1
CO4	2	2	3	2	1	1	1	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	2
CO2	3	3	3
CO3	3	2	1
CO4	3	3	3

Suggested Readings:

1. Agarwal: Macroeconomics Theory and Policy, Pearson Education.
2. Chaturvedi, D. D.: Macro Economics, International Book House.
3. Dwivedi, D.N.: Macro Economics, Tata McGraw Hill.
4. Hirschey, M.: Principles of Macroeconomics, Cengage Learning.
5. Mc Eachern, W. & Indira, A.: Macro Economics, Cengage Learning.
6. Shapiro, E.: Macro-Economics. Analysis. Tata McGraw Hill.

Website Sources:

- www.economist-kabir.yolasite.com
- www.gurukpo.com
- www.agiftmu.blogspot.com
- www.economicsdiscussion.net
- www.psnacet.edu.in
- www.yourarticlelibrary.com

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 206: COMPREHENSIVE VIVA-VOCE (100 Marks)

BCOM (H) 207: PRINCIPLES OF MANAGEMENT

Objective: This course is designed to understand the management concept and its uses for employability, skill development and entrepreneurship.

UNIT I

(10 Sessions)

Introduction to Management and Organizations: Definition of Management — Science or Art — Manager Vs Entrepreneur — types of managers -managerial roles and skills — Evolution of Management — Scientific, human relations, system and contingency approaches — Types of Business organization — Sole proprietorship, partnership, company-public and private sector enterprises for entrepreneurial skill. Organization culture and Environment — Current trends and issues in Management.

UNIT II

(12 Sessions)

Planning: Nature and purpose of planning — planning process — types of planning — objectives — setting objectives — policies — Planning premises — Strategic Management — Planning Tools and Techniques — Decision making steps and process for skill development.

UNIT III

(10 Sessions)

Organising: Nature and purpose — Formal and informal organization — organization chart — organization structure — types — Line and staff authority — departmentalization — delegation of authority — centralization and decentralization for employability and entrepreneurial skills.

Directing: Foundations of individual and group behaviour — motivation — motivation theories — motivational techniques — job satisfaction — job enrichment — leadership for skill development— types and theories of leadership -communication — process of communication — barrier in communication — effective communication -communication and IT.

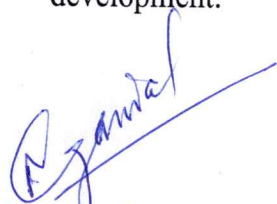
UNIT IV

(08 Sessions)

Controlling: System and process of controlling — budgetary and non-budgetary control techniques — use of computers and IT in Management control — Productivity problems and management — control and performance — direct and preventive control — reporting for skill development.

Course Outcomes: Students completing this course will be able to:

- CO1: Able to understand the concept of manager and entrepreneur with sole proprietorship and other business organization in context with national and international firms for entrepreneurial skill.
- CO2: Understand the concept of planning, strategic management for better decision making for skill development.
- CO3: Able to understand the importance of organizing so that work can be divided among the employees well for better result for employability and entrepreneurial skills.
- CO4: Appreciate the concept of controlling so that unexpected work can be avoided for skill development.



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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	1	2	2	2	2
CO2	2	1	3	2	3	1	2	2	1
CO3	2	3	1	2	2	2	1	2	2
CO4	2	2	2	1	2	2	2	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	2	3
CO2	3	2	2
CO3	2	3	3
CO4	3	1	1

Suggested Readings:

1. Bright, D. S.: Principles of Management.
2. Carpenter, M.: Principles of Management

Website Sources:

- <https://businessjargons.com/planning.html>
- <https://www.toppr.com/guides/business-studies/directing/introduction-meaning-importance-and-principles-of-directing/#:~:text=Directing%20refers%20to%20a%20process,the%20life%20of%20the%20organization.>

Note: Latest editions of all the suggested readings must be used.


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BCOM (H) 208: ECONOMIES OF GROWTH AND DEVELOPMENT

Objective: The paper aims to introduce concepts, theories and policies regarding growth and development. The meaning of development as it has evolved over the years is clarified. The contemporary as well as classic theories of growth, development and underdevelopment are considered in detail for skill development.

UNIT I

(10 Sessions)

Meaning of Development and Relevant Concepts: Distinction between growth and development, human development, Human Development Index, Gender Development Index, Sen's capabilities approach, environmental sustainability and development, Market and State as agencies of development for better entrepreneurial skills.

UNIT II

(12 Sessions)

Population and Human Resources: Demographic transition, Urbanization and Informal Sector: Causes and effects of urbanization, Harris-Todaro model of rural-urban migration, migration and development, policies for the urban informal sector, women in the informal sector for skill development, the microfinance revolution.

UNIT III

(10 Sessions)

Contemporary Models of Development and Underdevelopment: Theories of endogenous growth with special reference to Romer's model, underdevelopment as coordination failure, multiple equilibria, the big push theory and Lebenscence Theory of Critical Minimum Efforts for skill development.

UNIT IV

(08 Sessions)

Poverty, Inequality and Development: Measurement of poverty – absolute and relative, Head-Count Index and Poverty Gap Indices, policy options for alleviation of poverty, measurement of income inequality, economic growth and income inequality – Kuznet's inverted Hypothesis for employability, impact of inequality on development.

Course Outcomes: Students completing this course will be able to:

- CO1: Know the concept of development, distinction between growth and development and environmental sustainability for better entrepreneurial skills.
- CO2: Explore the various aspects of population and human resources and urbanisation with its cause and effects for skill development.
- CO3: Understand the concept of underdevelopment local and national companies so that the corrective actions can be taken for skill development.
- CO4: Explore the concept of poverty, inequality so that proper decision can be taken for employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	2	2	1	2	2	2	1
CO2	2	1	3	2	3	1	2	2	1
CO3	2	3	1	2	2	2	1	2	2
CO4	2	2	2	1	2	2	2	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	2	3
CO2	3	2	2
CO3	3	2	3
CO4	2	3	1

Suggested Readings:

1. Todaro, M. P. & Smith, S. C.: Economic Development, Pearson Education.
2. Misra, S. K. & Puri.: Growth and Development. Himalaya Publishers.
3. Thirlwall, A.P.: Growth and Development. Palgrave McMillan.
4. Meier, G. M. & James E. R.: Leading issues in Economic Development. Oxford University.

Website Sources:

- <https://pubmed.ncbi.nlm.nih.gov/12285623/#:~:text=Human%20resource%20development%20is%20dependent,greater%20obstacle%20in%20poorer%20countries.>
- https://www2.gnb.ca/content/gnb/en/departments/esic/overview/content/what_is_poverty.html#:~:text=Poverty%20is%20about%20not%20having,%E2%80%9CPoverty%20is%20hunger.

Note: Latest editions of all the suggested readings must be used.

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BCOM (H) 301: HUMAN RESOURCE MANAGEMENT

Objective: This paper aims to acquaint the students with the concept, systems and functions of Human Resource Management in an organization in context of dynamic business environment to provide employability, skills and entrepreneurship.

UNIT I

(08 Sessions)

Introduction: Elements of Human Resource Management (HRM)-Meaning, Nature and Scope, Evolution of HRM, HRM functions and objectives, Difference between HRM and Personnel Management, Role of HR managers for skill development

UNIT II

(12 Sessions)

Manpower Management: Definition, purpose, process and limiting factors of Human Resource Planning; Job Analysis- Job description and Job specification; Recruitment and selection-methods and procedures, recruitment vs. selection process for skills development and better employability

UNIT III

(10 Sessions)

Human Resource Development: Training and Development- Purpose, Methods and issues involved in training; Management development program.

Performance Appraisal and Job Evaluation: Meaning, purpose of appraisal, procedures and techniques including 360-degree Performance Appraisal for entrepreneurship & employability; Job Evaluation-concept, methods and types

UNIT IV

(10 Sessions)

Disciplinary Mechanism and Grievance Handling: Meaning, Disciplinary Procedure, Grievance Handling mechanism for skills development.

Job Enrichment: Purpose, principles and types of promotion, transfer and separation, Concept of Job enrichment, Job enlargement and Job rotation for skill development and employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Develop the understanding of the concept of human resource management, its relevance and the roles an HR manager has to play in organizations for effective Human Resource Development used in nation for skill development and employability.
- CO2: Understand the strategies required to forecast the need of human resources and further select the manpower in the organizations for entrepreneurship.
- CO3: Develop, analyze and apply advanced training and appraisal strategies and specifications for the delivery of training and appraisal programs for skills development and employability.
- CO4: Understand the nature and sources of grievance and explain the different strategies and approaches used in the resolution of grievance and further, integrate the knowledge of HR concepts to take correct business decisions for entrepreneurship and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	1	1	1	2	1	1	2
CO2	1	2	2	1	1	1	1	1	1
CO3	1	2	3	1	2	1	2	2	1
CO4	1	2	2	3	1	2	2	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	1	1	3
CO3	3	2	1
CO4	1	2	3

Suggested Readings:

1. Aswathappa, K.: Human Resource Management. Tata McGraw Hill.
2. Bratton, J. & Gold, J.: Human Resource Management: Theory and Practice. Palgrave McMillan.
3. Patnayak, B.: Human Resource Management. Prentice Hall India.
4. Mejia, G.: Managing Human Resources. Pearson Education.

Website Sources:

- <https://www.scribd.com/doc/55819808/Human-Resource-Management-Full-Notes>
- <https://www.macmillanihe.com/companion/Nieto-An-Introduction-To-Human-Resource-Management/student-zone/Lecturer-notes/>
- <http://kalyan-city.blogspot.com/2009/12/human-resource-management-human.html>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) 302: COST ACCOUNTING

Objective: This paper aims to acquaint the students with various concepts used in cost accounting and various elements and methods involved in cost ascertainment systems to inculcate skills, provide employability and entrepreneurship

UNIT I

(10 Sessions)

Cost Accounting: Meaning, features, scope, techniques, methods, objectives, importance and limitations; Difference between cost accounting, financial accounting and management accounting; Cost- main elements and types; Role of a cost accountant in an organization; Concept and preparation of cost sheet for skills development

UNIT II

(12 Sessions)

Accounting and Control for Material Cost: Meaning of material and material control; material purchase procedure; Methods of pricing of material issue-FIFO, LIFO, Weighted Average; Material losses- problems and solutions for entrepreneurship and better employability

UNIT III

(10 Sessions)

Accounting for Labor: Importance, methods of time keeping and time booking; treatment and control of labor turnover, wage payment methods, incentive wage plans- Halsey and Rowan premium plan) understanding for entrepreneurial skill.

UNIT IV

(08 Sessions)

Accounting for Overheads: Classification, departmentalization, over and under absorption of overheads for entrepreneurship & employability.


Cost Records: Integrated and Non-integrated system; Reconciliation statement of cost and financial accounts- its need, method of preparation (with numerical problems) for entrepreneurial skill.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand nature, scope and concept of cost accounting, its methods, techniques along with cost audit skill development and employability.
- CO2: Understand meaning of Material control, concepts and techniques and Pricing of material issues, Treatment of material losses entrepreneurship.
- CO3: Conduct analysis of Labor cost, idle time and overtime, Methods of wage payment schemes followed in nation for employability.
- CO4: Assess Overheads, Under and Over absorption treatment, Cost Ascertainment and Cost Records for skill development and employability.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	2	1	1	1	1	1	2
CO2	1	3	1	1	2	1	1	2	1
CO3	3	1	1	3	1	1	1	1	1
CO4	1	1	1	1	1	3	2	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	1	1	3
CO3	1	3	1
CO4	2	3	2

Suggested Readings:

1. Arora M.N.: Cost Accounting-Principles and Practice. Vikas Publication, New Delhi
2. Bhattacharyya, S.K. & Dearden, J.: Accounting for Management. Vikas Publication.
3. Horngren, T.: Introduction to Management Accounting. Pearson Education.
4. Khan, M.Y. & Jain, P.K.: Management Accounting. Tata McGraw-Hill.
5. Kishore R.M.: Advanced Management Accounting. Taxmann Publications.
6. Pandey, I.M.: Management Accounting. Vikas Publication.

Website Sources:

- https://en.wikipedia.org/wiki/Cost_accounting
- <http://www.yourarticlelibrary.com/cost-accounting/cost-sheet/cost-sheet-definition-elements-of-cost-and-calculations/58055>
- <http://www.yourarticlelibrary.com/material-management/material-control-meaning-objectives-necessity-and-importance/26145>
- <https://accountlearning.com/labour-cost-meaning-classification-labour-cost-control/>
- [https://en.wikipedia.org/wiki/Overhead_\(business\)](https://en.wikipedia.org/wiki/Overhead_(business))
- <https://financial-dictionary.thefreedictionary.com/Cost+records>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 303: BUSINESS STATISTICS

Objective: This paper aims to acquaint the students with various statistical tools and techniques and enable them for effective and efficient managerial decision making to inculcate skills, provide employability and entrepreneurship.

UNIT I

(12 Sessions)

Introduction: Meaning, scope, significance, limitations and applications of statistics; Classification and tabulation of data.

Frequency distribution-Significance, types and construction of diagrams and graphs; Measures of central tendency, Measures of Dispersion and variation, Use of inferential statistics in business decision-making for skill development and better entrepreneurial skills.

UNIT II

(10 Sessions)

Sampling and Sampling Distribution: Meaning and Methods of sampling, Sampling distribution of a statistic and its standard error; Hypothesis Testing - Steps involved in Hypothesis testing, Testing of Hypothesis - t-test, z-test and F-test; Non-Parametric Tests - Chi-square test, Sign test and Rank test for skills development.

UNIT III

(10 Sessions)

Correlation and Regression Analysis: Correlation: Meaning and Types – Karl Pearson and Spearman Rank Correlation; Regression: Meaning, Regression Equations and their applications for entrepreneurial skill.

UNIT IV

(08 Sessions)

Probability: Meaning and concept; Probability theorem: addition, multiplication and conditional probability (numerical problems) for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the meaning scope and significance of statistics understand the meaning of data at local level, national level for skill development and employability.
- CO2: Understand the sampling and sampling distribution skill development
- CO3: Conduct correlation and regression analysis for employability.
- CO4: Apply various theorems of probability skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	2	1	2	2	3
CO2	2	2	1	1	3	1	1	1	2
CO3	2	2	3	2	2	1	1	1	2
CO4	2	3	1	2	2	2	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	2	3
CO2	3	1	1
CO3	1	3	1
CO4	2	2	1

Suggested Readings:

1. Beri, G.C.: Statistics for Management. Tata McGraw-Hill.
2. Chandran, J.S.: Statistics for Business and Economics. Vikas Publications.
3. Earshot, L.: Essential Quantitative Methods for Business Management and Finance. Palgrave McMillan.
4. Gupta, C.B.: An Introduction to Statistical Method. Vikas Publications.
5. Gupta, S.P.: Business Statistics. Sultan Chand & Sons.
6. Levin, R.: Statistics for Management. Pearson Education.
7. Render. B. & Stair, Jr.: Quantitative Analysis for Management. Prentice Hall of India.
8. Sharma, J.K.: Business Statistics. Pearson Education.

Website Sources:

- [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
- http://onlinestatbook.com/2/summarizing_distributions/measures.html
- <https://people.richland.edu/james/lecture/m170/ch03-var.html>
- <https://www.statpac.com/statistics-calculator/correlation-regression.htm>
- <http://www.maths.qmul.ac.uk/~pjc/notes/prob.pdf>

Note: Latest editions of all the suggested readings must be used.

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BCOM (H) 304: E-COMMERCE

Objective: This paper aims to impart an understanding of the concepts and application of E-Commerce in business operations to inculcate skills, provide employability and entrepreneurship

UNIT I

(10 Sessions)

Overview of E-Commerce: Meaning and importance, Advantages and limitations of E-Commerce; E-Commerce vs. E-Business; Role of internet in E-Commerce, an overview of Mobile Commerce for skill development

UNIT II

(10 Sessions)

Business Models: Business to Consumer (B2C) model, Business to Business (B2 B) model, Business to Government (B2G), Consumer to Consumer (C2C), Consumer to Business (C2B) - Meaning and operations for entrepreneurship and employability

UNIT III

(10 Sessions)

E-Payment: Meaning, need and importance; Types of E-Payment for skills development

Online Banking: Evolution, advantages and limitations.

E-CRM: Concept, features, Goals of E-CRM business framework for better employability in industry

UNIT IV

(10 Sessions)


Enterprise Resource Planning (ERP): Concept, features, major characteristics and uses for entrepreneurship & employability.

Security issues of E-Commerce: Firewall, Encryption, Cyber laws- aims and salient provisions, Public key infrastructure for entrepreneurship & employability

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the basics of e-Commerce and the role of internet in e-commerce for skills development.
- CO2: Identify different Business Models and understand their operations for entrepreneurship and employability.
- CO3: Understand the concept of e-Payment, e-CRM and various aspects of Online Banking for skills development and employability.
- CO4: Define the concept, features of ERP and cyber security-related concerns and issues at national and International standard for entrepreneurship.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	1	1	1	2	2	2
CO2	1	3	2	1	1	1	2	1	2
CO3	2	1	2	2	2	1	1	3	2
CO4	1	2	3	2	2	2	1	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	1	2	3
CO3	2	3	1
CO4	1	1	3

Suggested Readings:

1. Bhaskar, B.: Electronic Commerce- Framework, Technologies and Applications. Tata McGraw Hill.
2. Chaffey, D.: E-Business and E-Commerce Management- Strategy, Implementation and Practice. Pearson Education.
3. Joseph, P.T. & Joseph, S.J.: E-Commerce – An Indian Perspective. Prentice Hall of India.
4. Schneider, G.P. & Perry, J.T.: Electronic Commerce Strategy. Cengage Learning.
5. Turban, E., King, D., Viehland, D. & Lee, J.: Electronic Commerce – A Managerial Perspective. Pearson Education.

Website Sources:

- https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.pdf
- https://www.wirc-icai.org/material/7-An-Overview-Enterprise-Resource-Planning%20_ERP_.pdf

Note: Latest editions of all the suggested readings must be used.

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BCOM (H) 305: INDIAN ECONOMY

Objective: This paper aims to acquaint the students with the basics concept of economics to understand the nuances of economic changes occurring at national and international levels to inculcate skills, provide employability and entrepreneurship

UNIT I

(10 Sessions)

Introduction: Economic Growth vs. Economic Development, Features and Determinants of economic development; Measures to promote economic growth, India as an underdeveloped country or developing country; Basic Problems of Economic Growth-poverty, inequalities, unemployment, population, transport & foreign trade for skills development.

UNIT II

(10 Sessions)

Agriculture: Agrarian growth and performance, role of agriculture in Indian economy, causes of low agricultural productivity, green revolution for learning entrepreneurial skills ; Irrigation-means of irrigation in India; Land Reforms, evaluation of land reforms; Food policy and public distribution system.

UNIT III

(08 Sessions)

Industry: Phases of industrialization, contribution of industries in economic development, interdependence between agriculture and industry; Large and small-scale industries; Industrial finance for skills development.

UNIT IV

(12 Sessions)

Economic Reforms in India- Liberalization, Privatization and Globalization, Financial sector reforms, Five Year Plans in India, NITI Aayog- Constitution, composition and functions, Make in India for entrepreneurship and employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the concept of nation economic growth and development, Indian Economy and its problems; factors contributing to and detract from long-term economic growth for skills development.
- CO2: Assess structure, growth, relevant issues, and policies of Indian agriculture sector; agriculture reforms; contribution in economic development for learning entrepreneurial skills.
- CO3: Learn about the process of Industrialization in India, Rationalization of industries, industrial policy; interrelation and contribution in economic development for skills development.
- CO4: Get thorough knowledge of national income, economic & financial sector reforms, Philosophy and strategy of economic planning for entrepreneurship and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	3	1	1	1	1	2
CO2	2	2	2	3	1	2	1	1	2
CO3	2	3	2	2	1	1	1	1	1
CO4	2	2	2	2	3	1	2	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	1	2	3
CO3	3	1	2
CO4	1	2	3

Suggested Readings:

1. Aggarwal, A.N.: Indian economy Problems of Development and Planning. New Age International Publishers Ltd.
2. Gadgil, D.R.: Indian Economy: Problems and Prospects. Oxford University Press.
3. Kalia, U.: Indian Economy: Performance and policies. Academic Foundation.
4. Shukla, M.B.: Indian Economy. Taxman Publications.
5. Singh, R.: Indian Economy. Tata McGraw Hill.

Website Sources:

- <https://economictimes.indiatimes.com/topic/indian-economy>
- <https://iasscore.in/upsc-prelims/national-income-conceptcalculation-of-national-income>
- https://www.ripublication.com/ijafst_spl/ijafstv4n4spl_11.pdf
- <http://www.economicdiscussion.net/economic-policies/new-economic-policy-of-india-since-1991-reforms/10171>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 306: COMPREHENSIVE VIVA-VOCE (100 Marks)

BCOM (H) 307: CONSUMER AFFAIRS AND CUSTOMER CARE

Objective: The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment to inculcate skills, provide employability and entrepreneurship.

UNIT I

(10 Sessions)

Conceptual Framework: Consumer and Markets- Concept of Consumer and markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging; Experiencing and Voicing Dissatisfaction- Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behavior: Strategies to address Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal and Public Redressal Mechanisms for skills development.

UNIT II

(10 Sessions)

The Consumer Protection Act, 1986 (CPA): The Consumer Protection Act, 1986: Objectives and Provisions; Organizational set-up under the Consumer Protection Act: Advisory Bodies- Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial) for skills development.

UNIT III

(10 Sessions)

Grievance Redressal Mechanism under the Consumer Protection Act, 1986: Who can file a complaint?; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy to be provided; Temporary Injunction; Enforcement of order; Appeal, frivolous and vexatious complaints; Offences and penalties for employability.

Remedies under Consumer Protection Act (with reference to leading case laws): Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice for employability and entrepreneurship.

UNIT IV

(10 Sessions)

Industry Regulators and Consumer Complaint Redressal Mechanism: **Banking:** RBI and Banking Ombudsman; **Insurance:** IRDA and Insurance Ombudsman; **Telecommunication:** TRAI; **Food Products:** FSSAI (an overview); **Advertising:** ASCI.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview for skills development and better employability.

Course Outcomes: Students completing this course will be able to:

CO1: Understand the significance of consumer buying process and to identify the ethical and Legal issues in advertisements and in packaging followed by national companies for skills development.

CO2: Learn how to pursue the consumer rights under consumer protection act 1986 for skills development.

CO3: Understand the process of filing a complaint for employability.

CO4: Analyze the role of industry regulators in consumer protection for employability and entrepreneurship.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	2	1	2	2
CO2	2	3	2	1	1	2	1	1	2
CO3	2	2	1	1	2	1	1	1	1
CO4	1	2	1	1	1	1	2	1	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	3	1	1
CO3	1	3	1
CO4	1	2	3

Suggested Readings:

1. Khanna, S. R., Hanspal, S., Kapoor, S. & Awasthi, H. K.: Consumer Affairs. Delhi University Publication.
2. Aggarwal, V. K.: Consumer Protection: Law and Practice. Bharat Law House, Delhi.
3. Girimaji, P.: Consumer Right for Everyone Penguin Books.
4. Nader, R.: The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. The Consumer Protection Act, 1986

Website Sources:

- www.ncdc.nic.in;
- www.consumeraffairs.nic.in
- www.trai.gov.in;
- www.nationalconsumerhelpline.in

Note: Latest editions of all the suggested readings must be used.

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BCOM (H) 308: COMPUTER APPLICATIONS

Objective: The objective of this paper is to acquaint students with the basic understanding on the structural and functional aspects of computers and make them readily able to assimilate the intricacies of computer applications with special reference to Hotel Management to enhance skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Introduction and Organization of Computers: Computers – Introduction and Characteristics, Block Diagram of computer. Input and Output Units of computer, Computer Memory, RAM, ROM, PROM, EPROM, EEPROM; Stable and dynamic memory; Primary and Secondary memory, Magnetic Hard disk, Floppy disk, CD-ROM, Disk Cartridges etc., Hardware and Software for skill development.

UNIT II

(12 Sessions)

Introduction to Windows & MS Word: Windows - Functions and Advantages, Introduction to Word, Viewing, Creating, Opening and Saving a Document, Editing and Formatting Text, Proofing a Document, Mail Merge for entrepreneurial skill.

UNIT III

(10 Sessions)

MS Excel: Nature; Significance and Scope, Starting Excel, Working with a Spreadsheet, Editing the Worksheet, Formulae in Excel, Selecting, Inserting and Deleting Sheet.

MS Power point: Introduction to Power Point; viewing and creating presentations. Entering and Editing Text, Formatting Text, Drawing and Rotating Objects for better employability in industry.

UNIT IV

(08 Sessions)

Internet: Introduction, understanding www, Sending and receiving email; Accessing News groups/Websites, Downloading Files, Face book: concept and significance; Establishing Web Presence for entrepreneurship & employability.

Web Browser, Website, Web page and Search Engines. Opening an email account and use of email. Social media sites and its implication. Information Security and antivirus tools, Do's and Don'ts in Information Security, Awareness of IT - ACT, types of cyber-crimes.

Course Outcomes: Students completing this course will be able to:

- CO1: Identify basic terms, concepts, and functions of computer system components and demonstrate various peripherals devices and the usage of various storage devices for skill development and employability.
- CO2: Understand file management and accomplish creating word processing documents with their properties for entrepreneurship.
- CO3: Accomplish creating worksheets, presentations with their properties for employability.
- CO4: Access and evaluate Internet-based information used by national and international hotels and use e-mail to communicate with others for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	1	1	3	2	1	1
CO2	3	2	1	1	1	3	3	1	1
CO3	3	3	1	3	1	3	3	3	2
CO4	2	3	2	1	3	2	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	3	2
CO3	2	2	3
CO4	3	3	1

Suggested Readings:

1. Braham, B.: Computer System in Hotel and Catering Industry. Casseu.
2. Basandra, S.K.: Computer Today. Golgothia Publications, New Delhi.
3. Clark, A.: Small Business Computer Systems. Hodder and Stoughton.
4. London, K. C. & London. J. P.: Management System Information System – a Contemporary perspective. McMilan.

Website Sources:

- <http://ecomputernotes.com/fundamental>
- <https://www.tutorialspoint.com/word/index.htm>
- https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES
- <https://www.tutorialspoint.com/excel/index.htm>
- <https://www.tutorialspoint.com/powerpoint/index.htm>

Note: Latest editions of all the suggested readings must be used.


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IFTM University, Moradabad


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IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) UDM: DISASTER MANAGEMENT

Objectives:

- To provide students an understanding to the concepts and aspects of disaster and its relationship with development
- To ensure awareness of Disaster Risk Reduction (DRR) approaches among students.
- To assist students, develop ability to respond to their environment with potential response to disaster to inculcate skills , provide employability and entrepreneurship

UNIT I: Introduction to Disasters

(12 Sessions)

- Definition: Disaster, Hazard, Vulnerability, Resilience, Risks
- Types of disasters – Earthquake, Landslide, Flood, Drought, Fire, campus shooting, bomb threat, terrorist incidence and financial emergency etc.
- Causes and Impacts including social, economic, political, environmental, health, psychosocial, etc. Differential impacts- in terms of caste, class, gender, age, location, disability.
- Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters for skills development and entrepreneurial skills

UNIT II: Approaches to Disaster Risk Reduction

(10 Sessions)

- Disaster life cycle – its analysis, phases, culture of safety, prevention, mitigation and preparedness
- Community based DRR (Disaster Risk Reduction), Structural-nonstructural measures,
- Roles and responsibilities of community: Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stakeholders for entrepreneurship and employability

UNIT III: Inter-Relationship between Disasters and Development

(08 Sessions)

- Factors affecting Vulnerabilities, impact of Development projects such as dams, embankments, changes in Land-use etc for skills development and employability.
- Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.
- Role of international co-operations in Disaster Management

UNIT IV: Disaster Risk Management in India

(08 Sessions)

- Hazard and Vulnerability profile of India. Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management

- Institutional arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation) for entrepreneurship and employability.
- Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.

UNIT V: Disaster Management: Applications, Case Studies and Field Works (07 Sessions)

The project /fieldwork is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety. Projects must be conceived creatively based on the geographic location and hazard profile of the region where the college is located. A few ideas or suggestions are discussed below.

Several governmental initiatives require Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) to be proactive in preparing DM plans and community-based disaster preparedness plans. Information on these would be available with the district collector or Municipal corporations for skills development

Teachers could ask students to explore and map disaster prone areas, vulnerable sites, vulnerability of people (specific groups) and resources. The students along with teacher could work on ways of addressing these vulnerabilities, preparing plans and consultation with local administration or NGOs.

Students could conduct mock drills in schools, colleges or hospitals. They could also work on school safety, safety of college buildings, training in first aid.

Other examples could be- identifying how a large dam, road/ highway or an embankment or the location of an industry affects local environment and resources or how displacement of large sections of people creates severe vulnerabilities may be mapped by student project work. The suggested topics for Project work for student could be as follows:

- Monitoring and evaluation plan for disaster response
- Low-cost Home-based water purification methods
- Planning Nutrition intervention programmes
- Safety tips before during and after earthquake, cyclone, floods and fire accidents.
- MockDrills
- Major disasters in India
- Disaster Management in India
- Flood affected areas and damages in India
- Heat waves in India
- Earth quakes in India
- Historical Tsunamis in India
- Nuclear emergence
- Traffic accidents in India
- Train Accidents
- Major disease outbreak
- Disaster management structure in India
- Precaution, mitigation of disaster in India
- Warning system in India to prevent disaster
- Bhopal gas tragedy

- Kutch earth quake
- Tsunami (2004)
- Kosi Calamity 2008
- Mayapuri radiation exposure Delhi (2010)
- Mock exercises

Any field works related to disaster management.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand about the disaster, types of disaster causes and impact of disaster, global trends in disaster for skills development and entrepreneurial skills
- CO2: Understand disaster management theory (cycle, phases, risk, crisis, emergency, disasters, resilience), role of community in successful Disaster Risk Reduction for entrepreneurship and employability
- CO3: Assess the impact of development project, Climate Change Adaptation, IPCC scenario, role of international cooperation for skills development and employability
- CO4: Create Technological innovations GIS in Disaster Risk Reduction & understand the disaster management Act and policy Hazard and vulnerable profile of India for entrepreneurship and employability.
- CO5: Gain deep knowledge about the vulnerabilities, to work on reducing disaster risks, and to build a culture of safety students along with teacher could work on ways of addressing these vulnerabilities, preparing plans and consultation with local administration or NGOs for skills development

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	1	3	1	1	1	1	1
CO2	1	1	2	1	1	1	1	1	1
CO3	1	2	1	2	1	3	1	2	2
CO4	1	1	3	2	2	1	2	1	2
CO5	1	2	2	3	1	1	1	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	1	2	3
CO3	2	2	1
CO4	2	2	3
CO5	3	1	2

Teaching Resources

Emphasis will be on interactive teaching learning methods. Tools could be Range of Films-documentaries and feature films related to disasters and their impacts and on vulnerabilities of people are available which a teacher could choose with care and screen. This could form a basis for classroom discussion.

Suggested Readings:

1. Modh, S., Introduction to Disaster Management. Macmillan Publisher India Ltd
2. Alexander David, Introduction in 'Confronting Catastrophe'. Oxford University Press
3. Blaikie, P, Cannon T, Davis I, Wisner B: At Risk Natural Hazards. Peoples' Vulnerability and Disasters, Routledge.
4. Damon P. Coppola, Introduction to International Disaster Management. Butterworth-Heinemann,
5. Singhal J.P. "Disaster Management". Laxmi Publications.
6. Bhattacharya, T.: Disaster Science and Management. McGraw Hill India Education Pvt. Ltd
7. Gupta, A.K. &Nair, S.S.: Environmental Knowledge for Disaster Risk Management. NIDM, New Delhi
8. Kapur, A.: Vulnerable India: A Geographical Study of Disasters. IIAS and Sage Publishers, New Delhi.
9. Carter, N.: Disaster Management: A Disaster Manager's Handbook. Asian Development Bank, Manila Philippines.
10. Cuny, F.: Development and Disasters, Oxford University Press. Document on World Summit on Sustainable Development.
11. Govt. of India: Disaster Management Act 2005, Government of India, New Delhi. Government of India, 2009.
12. Nair, S.S.: Environmental Knowledge for Disaster Risk Management. NIDM, New Delhi Indian Journal of Social Work.
13. Special Issue on Psychosocial Aspects of Disasters, Volume 63, Issue 2, April.

Website Sources:

- <http://nidm.gov.in/>
- <http://nidmssp.in>
- <http://www.drishtiias.com/upsc-exam-gs-resources-COMMUNITY-BASED-DISASTER-MANAGEMENT>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 401: MANAGEMENT ACCOUNTING

Objective: This paper aims to acquaint the students with the concepts of management accounting and their applications in managerial decision making to inculcate skills, provide employability and entrepreneurship

UNIT I **(08 Sessions)**

Introduction: Meaning, scope, importance, advantages and limitations of management accounting; Management Accountant- Role and Responsibilities; Relationship between financial accounting, cost accounting and management accounting; Tools & techniques of Management accounting for skill development

UNIT II **(10 Sessions)**

Marginal Costing: Meaning and concept of marginal cost and marginal costing; Marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – Contribution, Profit Volume Ratio, Break-even analysis; Applications areas of marginal costing for skill development

UNIT III **(10 Sessions)**

Budgets and Budgetary Control: Meaning, objectives merits and limitations of budgetary control; Types of budget; Preparation of different functional budget, Problems on Cash budget, Fixed and Flexible budgeting; An overview of Zero-Base Budgeting for skill development.

UNIT IV **(12 Sessions)**

Standard Costing: Meaning, advantages, limitations and applications of standard costing; Variance analysis – Significance of Variance Analysis; Computation of Material and Labour Variances (Excluding Mix and Yield Variances) for better employability in industry

Responsibility Accounting: Concept, Advantages and Disadvantages of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre and Investment Centre.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the concept, tools & techniques of management accounting adopted by national and international companies for skill development and employability
- CO2: Assess the marginal cost, cost volume profit analysis and break even analysis for employability.
- CO3: Gain thorough knowledge of budget and budgetary control, fixed and flexible budgeting and zero base budgeting for entrepreneurship and employability.
- CO4: Get conceptual and practical understanding of standard costing and responsibility accounting for employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	3	2	1	1	1	1	2
CO2	2	2	2	3	1	2	1	1	2
CO3	3	2	2	2	1	1	1	1	1
CO4	2	2	2	2	2	1	2	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	1	3	2
CO3	2	2	3
CO4	1	3	2

Suggested Readings:

1. Bhattacharyya, S. K. & Dearden, J.: Accounting for Management. Vikas Publication.
2. Horngren, T.: Introduction to Management Accounting. Pearson Education.
3. Khan, M. Y. & Jain, P. K.: Management Accounting. Tata McGraw-Hill.
4. Kishore R. M.: Advanced Management Accounting. Taxman Publications.
5. Pandey, I. M.: Management Accounting. Vikas Publication.
6. Charles, T. & Gary, L. S.: Introduction to Management Accounting. Prentice Hall of India Ltd., New Delhi.

Website Sources:

- https://www.icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost_Mgmt_Ac.pdf
- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
- <https://www.imanet.org/insights-and-trends/ima.../management-accounting-case-book>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 402: FINANCIAL MANAGEMENT

Objective: This paper aims to familiarize the students with the principles and practices of financial management to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Meaning, concept, scope, objectives and functions of financial management, organization of finance function, role of finance manager, and time value of money for employability & entrepreneurial skills.

UNIT II **(12 Sessions)**

Capital Structure Planning: Meaning and concept, criteria for determining optimum capital structure, factors influencing capital structure for understanding entrepreneurial skills, capital structure theories; Capitalization- Meaning, types, consequences and remedies; Long-term sources of finance.

UNIT III **(10 Sessions)**

Management of Fixed Capital: Meaning and importance of capital budgeting; Cost of capital; Techniques of capital budgeting- Payback, NPV, IRR and ARR methods and their application, an overview of risk analysis in capital budgeting for better entrepreneurial skills and employability.

UNIT IV **(10 Sessions)**

Management of Earnings: Concept and relevance of dividend decision; Dividend Models- Walter, Gordon, MM Hypothesis for skills development.

Management of Working Capital: Meaning, need, determinants, estimation of working capital, factors affecting working capital requirement for better employability in industry.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the principles of financial management; the role of finance manager and the concept of time value of money to improve the decision-making at local, national and global level for skill development and employability.
- CO2: Assess capitalization and capital structure; and also describe the various sources of finance for entrepreneurship.
- CO3: Analyze the project cash flows associated with corporate project evaluation and apply measures of cost of capital and financial leverage to form long-term financial policies for business for entrepreneurship skill development and employability.
- CO4: Get thorough knowledge of management of earnings, the models influencing dividend decision and management of working capital for employability


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	3	1	2	1	1	1	1
CO2	1	2	1	2	2	1	1	1	2
CO3	1	1	2	1	3	1	1	2	2
CO4	2	1	2	2	2	1	1	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	3
CO2	1	3	2
CO3	2	1	3
CO4	3	2	3

Suggested Readings:

1. Pandey, I. M.: Financial Management. Vikas Publishing House (P) Ltd.
2. Khan, M. Y. & Jain, P. K.: Financial Management. Tata McGraw Hill.
3. Brigham, E. F. & Houston, J. F. Fundamentals of Financial Management. Cengage Learning.
4. Chandra, P.: Financial Management: Theory and Practice. Tata McGraw Hill.
5. Kapil, S. Financial Management. Pearson Education.
6. Bhalla, V. K.: Financial Management and Policy. Anmol Publications. Delhi
7. Tulsian, P. C.: Introduction to Accounting. Pearson Education.
8. Kulkarni, P. V.: Financial Management. Himalaya Publishing House. Mumbai.
9. Kucchal, S. C.: Corporation Finance. Chaitanya Publishing House. Allahabad

Website Sources:

- https://www.crectirupati.com/sites/default/files/lecture_notes/finance%20notes.pdf
- http://qu.edu.iq/ade/wpcontent/uploads/2016/02/financial_management_www.accfile.com_.pdf
- <http://www.ddegjust.ac.in/studymaterial/bba/bba-205.pdf>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 403: RESEARCH METHODOLOGY

Objective: This paper aims to provide an insight into the stimulating, challenging & fascinating world with the help of research supported decision-making to provide employability & skills.

UNIT I **(10 Sessions)**

Introduction: Meaning, need and importance of research, Types of research, Steps involved in Research Process, Problems encountered to the researcher for skill development. Research Design and its types, Need and Importance of Research Design, Steps in Research Design.

UNIT II **(12 Sessions)**

Sample Design: Concept of Sample, Sample size and Sampling procedure, various types of sampling techniques;

Collection of Data: Primary and secondary; various methods of data collection;

Questionnaire Designing: Meaning and types of questionnaire, precautions in preparation of questionnaire knowledge for better employability in industry

UNIT III **(12 Sessions)**

Data Analysis and Interpretation: Processing of Data: Editing, Coding and Tabulation; Analysis of Data: Meaning, Purpose and Types; Interpretation of Data: Essentials, Importance and Significance of Processing Data; Hypothesis testing; Chi-square, z-test, t-test and F-test (An overview only) for better employability in industry.

UNIT IV **(06 Sessions)**

Report Preparation: Types and layout of research report, precautions in preparing the research report; Ethics and Research for entrepreneurial skill.

Course Outcomes: Students completing this course will be able to:

CO1: Formulate research design and conduct research for skill development

CO2: Design questionnaire and also collect data from the sample, as obtained after applying various sampling techniques for local, national and International public for entrepreneurship.

CO3: Formulate & test hypothesis testing and analyze the collect data for employability.

CO4: Prepare research report for skill development and employability

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	3	1	1	1	1	1
CO2	1	3	1	1	1	2	1	1	2
CO3	2	1	1	1	2	1	1	3	2
CO4	1	1	2	1	1	1	3	2	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	1	2	3
CO3	2	3	2
CO4	3	2	2

Suggested Readings:

1. Cooper, D. R. & Schindler, P. S.: Business Research Methods. Tata McGraw Hill.
2. Beri, G. C.: Marketing Research. Tata McGraw Hill.
3. Kothari, C. R.: Research Methodology Methods & Techniques. New Age International Publications.

Website Sources:

- http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar_Research_Methodology_A_Step-by-Step_G.pdf
- <http://www.sxccal.edu/TwinningProgramme/downloads/MBA-ResearchMethodology-1stYear.pdf>
- <https://www.slideshare.net/paneliyakumar/research-methodology-15284542>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 404: ENTREPRENEURSHIP DEVELOPMENT

Objective: This paper aims to provide fundamental knowledge of the role, function and operations performed by an entrepreneur in setting up an enterprise to provide employability & skills.

UNIT I **(10 Sessions)**

Introduction: Meaning of Entrepreneur, evolution, characteristics, types, functions of entrepreneur, distinction between an entrepreneur, intrapreneur and a manager, problem faced by entrepreneurs for skill development.; Entrepreneurship- concept, theories, process, growth of entrepreneurship in India, factors influencing entrepreneurship, role of entrepreneurship in economic development for skill development

UNIT II **(12 Sessions)**

Small Scale Industries: Meaning, product range, capital investment, ownership pattern; Importance and role played by SSI in the development of the Indian economy; Problems faced by SSI's and the steps taken to solve the problems; Policies governing SSI's for better understanding of entrepreneurial skills.

Sickness in SSI's - Meaning and definition of a sick industry, Causes of industrial sickness, Preventive and remedial measures for sick industries, role of BIFR for entrepreneurship.

UNIT III **(10 Sessions)**

Procedure for setting up of a Small Enterprise: Electronic commerce and small enterprises, Franchising; Leadership in the new economy, hiring the right employees, building the right organizational culture and structure, the challenge of motivating workers, management succession for entrepreneurship and employability.

UNIT IV **(08 Sessions)**

Business Plan (BP): Meaning and importance of BP, typical BP format- Financial, Marketing, Human Resource, Technical, Social aspects of the BP, Preparation of BP, Common pitfalls to be avoided in preparation of a BP for better employability in industry and entrepreneurial skill.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the concept of entrepreneur, entrepreneurship and its evolution & development in India for skill development and employability.
- CO2: Assess the current state, policies, problems of Small Scale Industries and the remedial measures taken by national and international companies for entrepreneurship.
- CO3: Know the procedure and challenges being faced by small and medium sized enterprises (SMEs) in setting up their operations for skill development and entrepreneurship.
- CO4: Able to formulate Business Plans for entrepreneurship skill and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	3	1	1	1	1	2
CO2	1	2	3	1	1	2	1	1	2
CO3	1	3	2	1	3	1	2	1	2
CO4	1	2	2	1	2	1	3	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	1	2	3
CO3	2	1	2
CO4	3	2	3

Suggested Readings:

1. Michael, P. P.: Entrepreneurship. Tata McGraw Hill.
2. Holt, D. H.: Entrepreneurship: New venture creation. Prentice Hall India.
3. Doliinger, M. J.: Entrepreneurship: Strategies and Resources. Prentice Hall India.
4. Gupta, C. B: Entrepreneurship Development in India. Sultan Chand and Sons.
5. Desai, V.: Problems and Prospects of Small Scale Industry. Himalaya Publishing House.

Website Sources:

- <http://download.nos.org/srsec319new/319EL9.pdf>
- http://www.ymcaust.ac.in/mba/images/Study_Material/Entrepreneurship-Development-notes.pdf
- <http://www.yourarticlelibrary.com/industries/small-scale-industries-in-india-definition-characteristic-and-objectives/23464>
- <http://www.economicdiscussion.net/india/industrial-sickness/industrial-sickness-meaning-incidence-nature-and-factors-causing-it/11045>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 405: PRINCIPLES OF MARKETING

Objective: This paper aims to impart basic knowledge of the concepts, tools and techniques of marketing for effective managerial decision making to provide skills, employability and entrepreneurship.

UNIT I

(10 Sessions)

Introduction: Meaning and Evolution of Marketing; Nature, Scope and Importance, Marketing vs. Selling, Philosophy of Marketing, Marketing Environment, Consumer Behavior knowledge for skill development

UNIT II

(08 Sessions)

Market Segmentation, Targeting, & Positioning: Concept, importance and bases of segmentation, Types of Target Marketing; Positioning - concept & importance for employability and entrepreneurship.

UNIT III

(12 Sessions)

Marketing Mix: Concept, scope & importance; Product– Concept, new product development process, product life cycle; Price– objectives, pricing strategies; Distribution– Concept, types & importance; Promotion – Importance, elements of promotional mix; Marketing mix in services marketing – an overview of Marketing of Services, 7 Ps of Service Marketing for better employability in industry.

UNIT IV

(10 Sessions)

Marketing Information System: Concept & components of a Marketing Information System; Recent Developments in Marketing for employability and entrepreneurship skill; Goods Marketing vs. Service Marketing

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the basics of marketing & consumer behavior for skill development.
- CO2: Segment & target the markets and understand positioning techniques for employability and entrepreneurship.
- CO3: Identifying the critical issues of marketing mix, product life cycle and distribution strategy used by national and international companies for employability
- CO4: Get a thorough understanding of the marketing information system for employability and entrepreneurship skills.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	3	1	1	1	1	2
CO2	1	3	2	1	1	2	1	1	2
CO3	1	2	2	1	3	1	2	1	2
CO4	1	2	2	1	2	1	3	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	1	3	2
CO3	1	3	2
CO4	2	2	3

Suggested Readings:

1. Panda, K. P.: Marketing Management-Text and Cases. Excel Books
2. Quelch, J. A.: Marketing Management. Tata McGraw Hill.
3. Kotler, P. & Armstrong, G.: Principles of Marketing. Pearson Education.
4. Kotler, P. & Keller, K. L.: Marketing Management. Pearson Education
5. Ramaswamy, V. S. & Namakumari, S.: Marketing Management Global Perspective, Indian Context. Macmillan and Company.

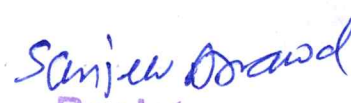
Website Sources:

- www.edx.org/course/marketing-management
- www.salesforce.com
- www.businessdictionary.com
- ww.yourarticlelibrary.com
- en.wikipedia.org
- www.managementstudyguide.com

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 406: COMPREHENSIVE VIVA-VOCE (100 Marks)


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BCOM (H) 407: PROJECT MANAGEMENT

Objective: To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects to provide skills, employability and entrepreneurship.

UNIT I **(12 Sessions)**

Introduction: Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles for skill development, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre- Feasibility study for better employability in industry.

UNIT II **(10 Sessions)**

Project Preparation: Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects for entrepreneurship.

UNIT III **(10 Sessions)**

Project Appraisal: Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate for the learning of entrepreneurial skill and employability.

UNIT IV **(08 Sessions)**

Project Risk and Performance Assessment: Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- C01: Familiarize with the concept of project management and its attributes for skill development and employability.
- C02: Understand the importance of project planning and also understand the project analysis at national and international level for entrepreneurship.
- C03: Able to perform project appraisal for entrepreneurship and employability.
- C04: Examine project risk and conduct performance assessment and quality management of the project for the development of entrepreneurial skill and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	3	1	1	1	3	3
CO2	2	1	1	1	3	2	3	2	2
CO3	2	2	1	1	1	2	3	2	2
CO4	3	1	3	2	1	1	3	2	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	1	2	3
CO3	1	3	2
CO4	2	2	2

Suggested Readings:

1. Chandra, P.: Project Preparation, Appraisal and Implementation. Tara McGraw Hill.
2. Gido, J. & Clements, J. P.: Project Management. Cengage Learning.
3. Gray, C. F., Larson, E. W. & Desai, G. V.: Project Management: The Managerial Process. McGraw Hill Education.
4. Gray, C. F. & Larson, E. W.: Project Management. Tata Mc Graw Hill.
5. Lewis, J. P.: Fundamentals of Project Management. Heritage Publishers.
6. Sharma, P. K.: Project Management. National Publishing House, Delhi.

Website Sources:

- www.manage.gov.in
- <https://ebooks.lpude.in>
- www.geektonight.com
- <https://www.dias.ie>
- <https://www.opentextbooks.org.hk>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (Honours) Programme

BCOM (H) 408: COMPUTERISED ACCOUNTING SYSTEM

Objective: This paper aims to impart students with knowledge of use of computers and related software's in order to enhance their job skills in the backdrop of increased computerization of accounting.

UNIT I

(08 Sessions)

Computerized Accounting System: Meaning of Computerised Accounting; Traditional / Manual System of Accounting; Process of Computerised Accounting; Features of Computerised Accounting; Difference between Manual Accounting System and Computerised Accounting; Advantages and Disadvantages of Computerised Accounting; Computerized Accounting Software; Creating a Corporation in Computerized Accounting Software for employability and entrepreneurship.

UNIT II

(10 Sessions)

Chart of Accounts: Creating Chart of Accounts; Update Chart of accounts; Charts of accounts Beginning Balances; Organizational codes; Editing charts of accounts.

Voucher: Types of Voucher; Bank Payment Voucher; Bank Receipt Voucher; Cash Payment Voucher; Cash Receipt Voucher; General Voucher for better employability in industry.

UNIT III

(06 Sessions)

Data Entry System: Voucher and Entry of vouchers, Sales Entries, Purchase Entries, Cash Receipt Entries, Cash Payment Entries, Bank transaction Entries; Maintain the Records of Sales & Customers- Quotations to customers, Sales orders, Sales Invoices, Sales receipts, Record of Customers- Sales report, Customer Report for enterprenuniral skill and employability.

Payroll: Salary Accounting-Introduction to Payroll, Payroll Masters, Payroll Vouchers, Overtime Payment, Gratuity, Advanced Payroll Transactions Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission for employability.

UNIT IV

(06 Sessions)

Periodic Reports: General Journal, Ledger, Trial Balance, Income Statement, Balance Sheet; Inventory report- Account Receivable report, Account Payable report for entrepreneurship skill and employability.

Maintain the Records of Purchases and Vendors/Suppliers: Preparing the Quotations, Purchase orders, Payment to vendors, Record of vendors, Utility Bills Payable, Purchase Report, Vendors Report for skill development and employability.

Course Outcomes: Students completing this course will be able to:

CO1: Understand Computerized Accounting System environment, create structure of computerized accounting system by national and international business firm for employability and entrepreneurship.

CO2: Able to prepare charts of accounts, codes, voucher entries in computerized accounting system for employability.

CO3: Record day to day business transactions, record of payroll system in computerized accounting system for entrepreneurship and employability.

CO4 Make necessary tax adjustments while recording business transactions and to generate various accounting reports for analysis and decision making for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	1	2	1	2	2	1
CO2	2	3	1	1	1	1	2	1	1
CO3	1	1	2	3	2	1	1	2	1
CO4	1	1	2	2	1	3	1	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	2
CO2	2	3	1
CO3	2	2	3
CO4	3	1	1

Suggested Readings:

1. Sharma, A. & Bansal, M.: Computerized Accounting System. Sahitya Bhawan Publications.
2. Goyal, N. & Sachdeva, R.: Computerized Accounting System. Kalyani Publishers.
3. Juneja, M., Bansal, S. & Bansal, R.: Computer Based Accounting. Kalyani Publishers.
4. Anthony, R. N., Hawkins, D. & Kenneth A.: Merchant, Accounting: Text and Cases. TMH.
5. Horngren, C. T. & Philbrick, D.: Introduction to Financial Accounting. Pearson Education.

Website Sources:

- <https://nios.ac.in>
- <https://oms.bdu.ac.in>
- <https://ncert.nic.in>
- www.geeksforgeeks.org

Note: Latest editions of all the suggested readings must be used.



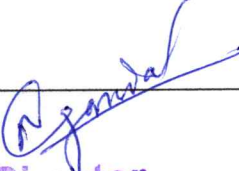
आईएफटीएम विश्वविद्यालय, मुरादाबाद, उत्तर प्रदेश
IFTM University, Moradabad, Uttar Pradesh
NAAC ACCREDITED

SCHOOL OF BUSINESS MANAGEMENT
DEPARTMENT OF COMMERCE


BACHELOR OF COMMERCE (HONOURS)
[III YEAR]
[FOR ACADEMIC SESSION 2022-23]

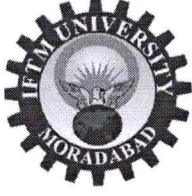
IFTM UNIVERSITY

N.H.-24, Lodhipur Rajput, Delhi Road, Moradabad, Uttar Pradesh-244001
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IFTM University, Moradabad, Uttar Pradesh
NAAC ACCREDITED

IFTM UNIVERSITY
Website: www.iftmuniversity.ac.in
SCHOOL OF BUSINESS MANAGEMENT
DEPARTMENT OF COMMERCE
Study and Evaluation Scheme

BACHELOR OF COMMERCE (HONOURS)
[III YEAR]
[FOR ACADEMIC SESSION 2022-23]

Summary

Programme:	Bachelor of Commerce (Honours)
Programme Level:	Degree (Under Graduation)
Duration:	Three years (Six semesters) Full time
Medium of Instruction:	English
Minimum Required Attendance:	75%
Maximum Credits:	170


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IFTM University, Moradabad
COURSE STRUCTURE FOR
Bachelor of Commerce (Honors)

Preamble

Education is a principal vehicle for promoting sustained growth in the economy of a country. For individuals, it is also a major instrument of achieving upward mobility. It is an absolute necessity for the youth of the country for its better prospects and living and thereby the advancement of the country. New frontiers relevant to the needs for development and the expansion of current economic and social matters of the country become a priority. The commerce education in 21st century should consider the globalization and its implications on commerce field at national and international levels. Changing global conditions demand that we think about commerce education for the 21st century. We should make our commerce education relevant to the contemporary and future economic and societal needs. Focus on quality and promotion of excellence is, therefore, of utmost significance. Keeping this in mind, it is imperative that the teaching – learning process, research, knowledge creation in our institutions are of global standards.

The degree course like B.Com (Honours) is becoming popular and is in great demand. The management education at the under-graduate level is intended to serve as a grooming ground for the future managers. This will make a student more receptive to the advanced level of theory and practice of management science

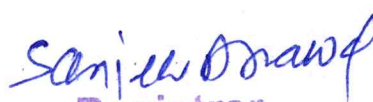
B.Com (Honours) course at **IFTM University, Moradabad** aims at catering to the demand for the skilled and chiseled managing personnel in the industry in general and at all levels in the world of business. The expressed objective of this course is to provide a wider and sound base to the students not only for advanced course in commerce but also to open a range of career avenues like the trainees picked-up by the industry, as also in the business researches/studies engaged in by the business consulting houses giving a variety of vital services to the trade industry.

Program Objectives: The program aims to achieve the following objectives:

- Develop an understanding of commerce and apply the skills and knowledge in a business organization;
- Equip the graduates with the know-how of operating successfully in a continuously changing business environment;
- Equip graduates with the skills required to lead executive position;
- Make informed and ethical decisions based on thorough knowledge of commerce concepts


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Bachelor of Commerce (Honours)

- PO1: Accounting Knowledge:** Have systematic and comprehensive knowledge of the areas related to finance, human resource management, marketing, international economics, corporate and financial accounting, company law, accounting and taxation, etc.
- PO2: Problem analysis:** Develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the training that helps them understand real life situations through case-studies.
- PO3: Design/develop solutions:** Think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the prospect of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.
- PO4: Conduct investigations of complex problems:** Demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances at national as well as international level.
- PO5: Modern tool usage:** To be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization.
- PO6: Ethics:** Check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.
- PO7: Individual and team work:** Have a global perspective and integrate national values and beliefs with international culture and competence.
- PO8: Communication:** To deliver and communicate information effectively with a mark through updated teaching learning pedagogies to meet global needs.
- PO9: Life-long learning:** Imbibe entrepreneurial skills inculcating competencies, needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.


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Study and Evaluation Scheme
Programme: BCOM (HONORS)

SEMESTER V

S.No.	Paper Code	Category	Subject Title	Period	Credit	Evaluation Scheme		
						Internal	External	Total
1	BCOM (H) 501	Core	BUSINESS ETHICS	4	4	30	70	100
2	BCOM (H) 502	Core	MANAGEMENT ACCOUNTING	4	4	30	70	100
3	BCOM (H) 503	Core	FINANCIAL MARKETS AND INSTITUTIONS	4	4	30	70	100
4	BCOM (H) 504	Core	ADVERTISING AND SALES MANAGEMENT	4	4	30	70	100
	BCOM (H) 512		SERVICES MARKETING					
	BCOM (H) 513		RURAL MARKETING					
5	BCOM (H) 505	Elective Paper (select any one)	INCOME TAX LAW AND PRACTICE	4	4	30	70	100
	BCOM (H) 508		CURRENCY BANKING & EXCHANGE					
	BCOM (H) 509		BANKING OPERATIONS					
6	BCOM (H) 506	Elective Paper (select any one)	ENVIRONMENTAL STUDIES	4	4	30	70	100
	BCOM (H) 510		E-FILING OF RETURN					
	BCOM (H) 511		INTERNATIONAL BUSINESS					
7	BCOM (H) 507	Core	SUMMER TRAINING PROJECT REPORT EVALUATION AND VIVA-VOCE	--	4	30	70	100
Total				24	28	210	490	700

SEMESTER VI

S.No.	Paper Code	Category	Subject Title	Period	Credit	Evaluation Scheme		
						Internal	External	Total
1	BCOM (H) 601	Core	CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY	4	4	30	70	100
2	BCOM (H) 602	Core	PUBLIC FINANCE	4	4	30	70	100
3	BCOM (H) 603	Core	CORPORATE TAX PLANNING AND MANAGEMENT	4	4	30	70	100
4	BCOM (H) 604	Core	INDIAN BANKING SYSTEM	4	4	30	70	100
	BCOM (H) 612		INTERNATIONAL FINANCE					
	BCOM (H) 613		PROJECT MANAGEMENT					
5	BCOM (H) 605	Elective Paper (select any one)	SECURITY ANALYSIS	4	4	30	70	100
	BCOM (H) 608		SELLING & ADVERTISING					
	BCOM (H) 609		FOREIGN TRADE OF INDIA					
6	BCOM (H) 606	Elective Paper (select any one)	LABOUR WELFARE AND SOCIAL SECURITY	4	4	30	70	100
	BCOM (H) 610		INFORMATION SYSTEM & E COMMERCE					
	BCOM (H) 611		PRINCIPLE AND PRACTICE OF INSURANCE					
7	BCOM (H) 607	Core	COMPREHENSIVE VIVA-VOCE	--	4	--	100	100
Total				24	28	180	520	700


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IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 501: BUSINESS ETHICS

Objective: The paper aims to identify ethical elements required for business activity and broaden the understanding of ethical issues and decision making in business to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Meaning and need of ethics; Distinction between values and ethics; Concept of Personal ethics and Professional ethics for entrepreneurial skill.

Business Ethics: Meaning, nature and importance; Factors influencing business ethics; ethics and law; an overview of Indian value system for better skilling of entrepreneurship.

UNIT II **(10 Sessions)**

Business Ethics and Functional Areas: Ethical issues in Marketing, Finance, Human Resource Management and Information Technology; Ethics and Corporate Social Responsibility for skill development.

UNIT III **(12 Sessions)**

Values impact on Business: Teaching from scriptures and tradition (Geeta, Ramayana, Mahabharata, Bible and Quran); Employee's obligations to firm; Firm's duties to the Employees; Whistle blowing for better employability in industry.

UNIT IV **(10 Sessions)**

Ethical decision making in business: Models and Theories; A review of best ethical practices and case studies among Indian corporations; An overview of broader ethical issues in society: Corruption, Bribery, Euthanasia, Cruelty to animals, Environmental ethics for better employability in industry.

Course Outcomes: Students completing this course will be able to:

- CO1: Conduct self-examination of one's own values, and appreciate the relevance of personal values for skill development and employability.
- CO2: Apply the principles of business ethics and corporate social responsibility in context with national and international business decisions for entrepreneurship.
- CO3: Understand the broader ethical issues in the modern society employability.
- CO4: Understand the ethical dimension of Indian scriptures and traditions for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	3	1	2	3	1	3
CO2	1	3	3	1	1	2	1	1	3
CO3	1	3	1	1	1	3	1	3	2
CO4	1	2	1	1	1	3	1	1	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	3
CO2	3	3	2
CO3	3	2	2
CO4	3	1	3

Suggested Readings:

1. Murthy, C.S.V.: Business Ethics: Text and Cases. Himalaya Publishing House.
2. Hartman, L.P. & Chatterjee. A.: Business Ethics. Tata McGraw Hill.
3. Sharma, F.C.: Business Values & Ethics. Mahavir Publications, New Delhi.

Website Sources:

- <https://www.hinduwebsite.com/hinduintro4.asp>
- <https://www.scu.edu/ethics/focus-areas/business-ethics/resources/googles-handling-of-the-echo-chamber-manifesto/>
- <https://www.scu.edu/ethics/focus-areas/business-ethics/resources/facebook-and-our-fake-news-problem/>

Note: Latest editions of all the suggested readings must be used.


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BCOM (H) 502: MANAGEMENT ACCOUNTING

Objective: The paper aims to acquaint the students with the concepts of management accounting and their applications in managerial decision making to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Meaning, scope, importance, advantages and limitations of management accounting; Management Accountant- Role and Responsibilities; Relationship between financial accounting, cost accounting and management accounting; Tools & techniques of Management accounting for skill development.

UNIT II **(10 Sessions)**

Marginal Costing: Meaning and concept of marginal cost and marginal costing; Marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – Contribution, Profit Volume Ratio, Break-even analysis; Applications areas of marginal costing for better skilling of entrepreneurship.

UNIT III **(10 Sessions)**

Budgets and Budgetary Control: Meaning, objectives merits and limitations of budgetary control; Types of budget; Preparation of different functional budget, Problems on Cash budget, Fixed and Flexible budgeting; An overview of Zero Base Budgeting for better employability in industry.

UNIT IV **(12 Sessions)**

Standard Costing: Meaning, advantages, limitations and applications of standard costing; Variance analysis – Significance of Variance Analysis; Computation of Material and Labour Variances (Excluding Mix and Yield Variances) for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand concept and importance of management accounting, and its relationship with cost and financial accounting for skill development and employability.
- CO2: Develop the know-how and concept of marginal costing with practical applications for entrepreneurship.
- CO3: Apply the concept of budgeting in business decision-making context and understand its various types for employability.
- CO4: Understand the concept, scope and applications of standard costing and perform variance analysis in context with local and national firms for employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	1	2	1	1	1	1
CO2	1	2	3	1	3	1	1	1	1
CO3	1	3	1	2	3	2	3	1	3
CO4	1	2	1	3	3	1	1	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	3
CO3	3	3	3
CO4	3	3	3

Suggested Readings:

1. Bhattacharyya, S. K. & Dearden, J.: Accounting for Management. Vikas Publication.
2. Horngren, T.: Introduction to Management Accounting. Pearson Education.
3. Khan, M. Y. & Jain, P.K.: Management Accounting. Tata McGraw-Hill.
4. Kishore R. M.: Advanced Management Accounting. Taxman.
5. Pandey, I. M.: Management Accounting. Vikas Publication.
6. Charles, T. & Gary, L. S.: Introduction to Management Accounting. Prentice Hall of India Ltd., New Delhi.

Website Sources:

- https://www.icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost_Mgmt_Ac.pdf
- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
- http://www.pondiuni.edu.in/storage/dde/downloads/finiii_ma.pdf
- <https://www.imanet.org/insights-and-trends/ima.../management-accounting-case-book>
- <http://www.pondiuni.edu.in/sites/default/files/Accounting%20management230813.pdf>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 503: FINANCIAL MARKETS AND INSTITUTIONS

Objective: The paper aims to acquaint the students with the overview of financial system and helps in understanding the significance of financial services in India to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(08 Sessions)

Introduction: Meaning, components, structure and features of Indian Financial System; Financial sector reforms in India, Financial Markets and Institutions- nature, features, functions, structure and types; Role of financial markets in economic development An overview of financial sector reforms in India for skill development.

UNIT II

(12 Sessions)

Financial Markets: Money and Capital Market- Functions, organization and instruments; RBI- Role and functions; Regulation of money and credit, monetary and fiscal policies; Debt and Equity market; Primary and Secondary-Role of stock exchanges in India; Role & operations of SEBI for better skilling of entrepreneurship.

UNIT III

(10 Sessions)

Financial Institutions: Depository and non-depository institutions, Commercial banking- introduction, role in project finance and working capital finance; Development Financial Institutions (DFIs)-An overview and role in Indian economy; Life and non-life insurance companies in India Non-banking financial companies (NBFCs) - concept, functions, role and regulatory framework for better employability in industry.

UNIT IV

(10 Sessions)

An Overview of Financial Services: Merchant banking; Lease and Hire Purchase; Factoring & Forfaiting; Mutual Funds- Introduction, features and their role in capital market development; Plastic Money; High-Tech Banking; E-Banking, Venture Capital Financing, Credit Rating, emerging trends for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Define the conceptual framework of Indian Financial System; understand the Financial Sector Reforms and role of financial markets in economic development for skill development and employability.
- CO2: Understand the types & functioning of financial markets, role of RBI, regulation of credit flow through various policies and debt & equity market for entrepreneurship.
- CO3: Get the knowledge of Financial Institutions and its categorization, also understand Insurance and NBFCs for employability.
- CO4: To acquire an understanding of various concepts for national and globally firms related to leasing, hire purchase, factoring, bill discounting, VC and Merchant banking for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	1	1	3	2	1	1	1
CO2	1	1	1	3	1	3	2	1	3
CO3	1	2	1	1	1	1	3	3	1
CO4	1	1	3	1	1	3	1	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	3
CO2	3	2	2
CO3	3	3	3
CO4	3	1	1

Suggested Readings:

1. Khan, M. Y.: Indian Financial System (Theory and Practice). Vikas Publishing House.
2. Pathak, B.: Indian Financial System. Pearson Education, New Delhi.
3. Bhole, L. M.: Financial Markets and Institutions. Tata McGraw-Hill.
4. Meir, K.: Financial Institution and Market, Oxford University Press, New Delhi.
5. Clifford, G.: Financial Markets, Institutions and Financial Services. Prentice Hall India.
6. Fabozzi, F. J.: Foundations of Financial Markets and Institutions. Pearson Education.
7. Srivastava, R. M. & Nigam, D.: Management of Indian Financial Institutions. Himalaya Publishing House.

Website Sources:

- www.finmin.nic.in
- www.indianchamber.org
- www.indiantradeportal.in
- www.sebi.gov.in

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 504: ADVERTISING AND SALES MANAGEMENT

Objective: The paper aims to develop an understanding of the modern concepts and latest techniques of advertising and sales which constitute fast growing areas of marketing to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Introduction: Communication and marketing; Communication process; Communication response hierarchy models; Advertising- meaning, importance, nature and objectives; Advertising and publicity; Types of Advertising; Types & process of Advertising; DAGMAR Approach; Determination of target audience and positioning; Advertising budget – factors influencing budget decision and methods for skill development.

UNIT II

(12 Sessions)

Advertising Message and Media Decisions: Creativity and advertising; Creative process; Creative appeals and execution styles; Media Decisions–Types of media, Advertising through internet and interactive media; Developing media plan, media selection and scheduling for understanding for entrepreneurial skill.

Advertising in India: Social and regulatory aspects of advertising in India; Recent development and issue in advertising of entrepreneurship.

UNIT III

(08 Sessions)

Personal Selling: Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Sales management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management for better employability in industry.

UNIT IV

(10 Sessions)

Sales Planning and Organization: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota; Role of IT in sales planning, Relationship of sales department with other departments; Distribution networks relationship for entrepreneurship & employability.

Sales Force Management: Evaluation and control of the sales effort – Evaluation of sales personnel performance, Sales and cost analysis.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the meaning of communication and explain the process of communication; Advertising objectives; DAGMAR Approach; Determination of target audience and positioning; Advertising budget –factors influencing budget decision and methods for skill development and employability.
- CO2: Understand the meaning of advertising and various approaches to determine the target audience followed by national companies; Analyse the advertising media and take media decisions for entrepreneurship.


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CO3: Understand the meaning of personal selling and salesmanship, managing ethics in selling environment; Role of personnel selling in customer relationship management for employability.

CO4: Understand the meaning of sales forecasting methods and sales force management process, Sales quota; Role of IT in sales planning, Relationship of sales department with other departments; Distribution networks relationship for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	2	1	1	3	1	1	1
CO2	1	3	1	1	3	2	1	1	1
CO3	1	1	1	2	3	3	2	1	1
CO4	1	1	1	1	3	3	3	3	3

Co-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	3
CO2	3	3	3
CO3	1	3	3
CO4	3	3	3

Suggested Readings:

1. Aaker, D. A., Batra, R. & Mayers, J. G.: Advertising Management. Prentice Hall of India.
2. George, B. & Michael, B.: Advertising and Promotion: An Integrated Marketing Communications Perspective. Tata McGraw Hill.
3. Still, R. R., Cundiff, E. W. & Govoni, N. A. P.: Sales Management: Decisions, Strategies and Cases. Pearson Education.
4. Anderson, B. R.: Professional Selling. Universe Publications Limited.
5. Sharma, K.: Advertising: Planning and Decision Making. Taxman Publication.

Website Sources:

- www.himpub.com
- <http://www.pondiuni.edu.in>
- www.ddegjust.ac.in
- <https://www.tutorialspoint.com>

Note: Latest editions of all the suggested readings must be used.

IFTM UNIVERSITY, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 505: INCOME TAX LAW AND PRACTICE

Objective: The paper aims to acquaint the students with the taxation system in India with special reference to income tax laws and practices and their importance for personal tax planning to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Brief history of Income Tax; Concept of income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person, Tax evasion, avoidance and tax planning for skill development.

UNIT II **(08 Sessions)**

Residential Status: Rules for determining residential status of an individual, HUF, Firm and Company, need to determine residential status, Incidence of tax and residential status (practical / numerical problems) for better skilling of entrepreneurship.

UNIT III **(12 Sessions)**

Computation of Income under Different Heads: Salaries; Income from house property; Profit and gains of business or profession, Capital gains; Income from other sources knowledge for better employability in industry.

UNIT IV **(12 Sessions)**

Deemed income; Aggregation of income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures; Working knowledge of preparation of return of income-Permanent Account Number (PAN); Manually and e-filing of returns of income & TDS; Provision & procedures of compulsory e-filing of returns for specified assesses for entrepreneurship & employability.

Note: Latest amendments made in the relevant Act should be considered.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the meaning and concept of Income tax and provisions of Income Tax Act, 1961, and also the concept of Income, agricultural income, casual income, AY, PY, GTI, Total Income, Tax evasion, avoidance and tax planning skill development and employability.
- CO2: Understand the meaning of residential status of individual, HUF, Firm and Company and also the incidence of tax with its applications for entrepreneurship.
- CO3: Understand the meaning and practical applications of Income from Salaries, House Property, Capital Gains, Business and Profession and from Other Sources for employability.
- CO4: Gain knowledge about the deemed income, set off and carry forward of losses, assessment procedures, PAN, TDS and procedure of e-filing of return, computation of tax liability, and deductions u/s 80(C) to 80(U) for local, national and international firms for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	1	1	2	1	3	3
CO2	2	1	1	1	1	3	1	1	2
CO3	3	2	2	3	3	3	1	1	3
CO4	3	1	3	1	2	2	1	1	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	1
CO3	3	3	1
CO4	3	3	1

Suggested Readings:

1. Singhania, V. K. & Singhania, M.: A student guide for income tax. Taxman Publication,.
2. Ahuja, G. K. & Gupta, R.: Systematic Approach to Income Tax and Central Sales Tax. Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Mehrotra, H. C. & Goyal, S. P.: Income Tax Planning and Management. Shahitya Bhawan Publication.
5. Singhania, V. K.: Direct Tax Planning and Management. Taxman Publication.

Website Sources:

1. www.incometaxindia.gov.in
2. www.icaai.org
3. www.cacubeindia.com
4. www.incometaxindiaefiling.gov.in
5. www.cleartax.in

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad

Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 506: ENVIRONMENTAL STUDIES

Objective: The paper aims to make the students familiar with the concept and elements of environment and techniques of environmental management to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Introduction: Meaning, scope, importance and need for public awareness; Ecological System; Human activities- Food, Shelter, Economic & Social Security; Effects of human activities on environment-Agriculture, Housing, Industry, Mining & Transportation activities; Environmental Impact Analysis (EIA) for skill development.

UNIT II

(10 Sessions)

Natural Resources: Renewable & Non-Renewable resources- Water Resource, Forest Resource, Mineral Resource, Food Resource, Land Resource, Energy Resource; Conventional & Non-Conventional energy sources; Fossil fuel-based energy sources; alternative future source of energy; Role of an individual in conservation of natural resources for better skilling of entrepreneurship.

UNIT III

(10 Sessions)

Environmental Pollution: Meaning, causes, effects and control measures of – Air Pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Pollution; Solid waste management for better employability in industry.

UNIT IV

(10 Sessions)

Social Issues and the Environment: Population growth; Global Warming- Meaning and effects; Urbanization; Acid rain; Ozone layer depletion; Environmental Protection- Acts and reforms in India; Role of Government; NGO's initiatives to protect the environment for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Describe the environment, scope, ecological system, human activities, and effects of human activities on environment and environmental impact analysis in context with national and international companies for skill development and employability.
- CO2: Explain natural resources, renewable & non-renewable resources, conventional and non-conventional energy sources, alternative future sources of energy for entrepreneurship.
- CO3: Explain different types of pollutions like water, soil, marine, noise, thermal and solid waste management, their causes & related effects for employability.
- CO4: Describe various social issues like population growth, global warming, Urbanization, Acid rain, ozone layer depletion, NGOs and environmental protection for skill development and employability.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1	3	3	3	2	2	3
CO2	1	3	1	2	1	3	3	2	3
CO3	1	2	3	3	1	2	3	3	3
CO4	1	3	3	1	1	2	3	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	2
CO3	3	1	3
CO4	3	1	3

Suggested Readings:

1. Agarwal, K. C.: Environmental Biology. Nidhi Publications, Bikaner.
2. Sharma, B. K.: Environmental Chemistry. Goel Publications House, Meerut.
3. Uberoi, N. K.: Environmental Management. Excel Books, New Delhi.
4. Pandey, G. N.: Environmental Management. Vikas Publishing House, New Delhi.
5. Gupta, N. D.: Environmental Accounting. Wheeler Publishing, New Delhi.
6. Mohanty, M.: Environment & Pollution Law. S.K. Universal Law Publishing.

Website Sources:

- <https://www.ugc.ac.in/oldpdf/modelcurriculum/Chapter1.pdf>
- <http://dnr.maryland.gov/Pages/default.aspx>
- <https://www.epa.gov/clean-air-act-overview/air-pollution-current-and-future-challenges>
- <http://www.globalissues.org/>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 507: Summer Training Project Report Evaluation and Viva-voce (100 Marks)

BCOM (H) 508: CURRENCY BANKING AND EXCHANGE

Objective: This course provides students with detailed knowledge of the Currency banking and exchange in India and how they are interpreted and applied to inculcate skill development, provide employability and entrepreneurial skills.

UNIT I

(12 Sessions)

Introduction: Functions, Significance & Various Forms of Money, E-Money. Quantity Theory of Money (Fisher's): Assumptions and Criticism, Monetary Standard – Gold Standard, Bi- mentalism and Managed Currency Standard. Principles & Methods of Note issues, Indian Money Market is better for skill development and entrepreneurial skill.

UNIT II

(10 Sessions)

Credit function: Meaning and Significance of credit, Factors Influencing the Volume of Credit in the Country, Credit Creation by Bank, Credit Control by RBI for better employability. Inflation: Causes & Remedies.

UNIT III

(08 Sessions)

Types of Banks: Central Bank, and Commercial Banks: Meaning and Functions, Regional Rural Banks. E-Banking & Postal Banking is better for entrepreneurial skill.

UNIT IV

(12 Sessions)

Concept of Foreign Exchange and Exchange Rate is better for employability and entrepreneurship skills, Factors Causing Fluctuations in Exchange Rate, Exchange Control: Meaning, Objective and Methods.

Course Outcomes: Students completing this course will be able to::

- CO1: Provide information related to Forms of Money, E-Money. Quantity Theory of Money (Fisher's), monetary standard and Indian money market is better for skill development and entrepreneurship.
- CO2: Discuss the concept of meaning and significance of credit, credit creation by bank, credit control by RBI for national companies for employability.
- CO3: Describe the types of Bank, Central Bank, and Commercial Banks and Regional Rural Banks. E-Banking & Postal Banking is for entrepreneurship.
- CO4: Discuss the concept of Foreign Exchange and Exchange Rate for employability and entrepreneurship.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	1	1	3	1	1	2
CO2	3	3	2	1	2	3	1	1	2
CO3	3	3	2	1	3	3	1	1	1
CO4	3	3	3	1	3	3	1	1	1

CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	3	1
CO3	2	1	3
CO4	2	3	3

Suggested Readings:

1. Maheshwari, R. K. & Chaturvedi, K.: Currency, Banking and Exchange. New Royal Book Company.
2. Singh, A.: Currency, Banking and Exchange. New Royal Book Company.
3. Jaiswal, B.: Currency, Banking and Exchange. Vikas Publishing House.

Website Sources:

- <https://sahityabhawanpublications.com/>
- <https://www.vikaspublishing.com/>
- <https://www.google.com/>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 509: BANKING OPERATIONS

Objective: The objective of this course is to expose the students to the banking operations and management in Banking and finance industry to inculcate skill development, provide employability and entrepreneurial skills.

UNIT I

(08 Sessions)

Sourcing of Accounts: Spreading awareness, marketing campaign , Identify prospective customers, understand profile and needs, propose appropriate deposit products and investments ,Identify borrower profiles, understand their business, verify activity, income flows, recommend appropriate loan products, Promote Self-help groups is for skill development and entrepreneurial skill.

UNIT II

(12 Sessions)

Account Opening Process: Facilitate account opening, filling up of forms, KYC formalities, Facilitate filling up of loan application forms and submission of necessary documents, Facilitate opening of fixed deposits, advice regarding micro insurance and investment products, Handle queries, follow up to resolve complaints, Coordinate with the bank for submission of documents, verification, and account opening , Communicate account details to the customers, handover deliverables like smart card/debit card is better for employability and skill development.

UNIT III

(10 Sessions)

Facilitation and Execution of Transactions: Handle cash receipts and payments, accept small value deposits, disburse small value loans, effect remittance transactions, Collection of loan repayments , Handle technology enabled devices and solutions for answering customer queries for entrepreneurial skill, authenticating transactions, updating records and reporting to the bank.

UNIT IV

(10 Sessions)

On-Going Services: Schedule post sale follow up visits, Guide customers about accessing different services of the bank, Guide customers on managing their finances, Cross sell products and services, Resolve queries and complaints, Handle collection of loan repayments, investments, Manage technology tools like Micro ATMs to serve customers and resolve queries, Coordinate with bank branches to escalate queries is better for entrepreneurial skill and employability.

Course Outcomes: Students completing this course will be able to:

CO1: Provide information is related to Spreading awareness, marketing campaign, Identify prospective customers, understand their business and promote self-help group for skill development and entrepreneurship.

CO2: Discuss the KYC formalities, Facilitate filling up of loan application forms and submission of necessary document applicable for national and international companies, Communicate account details to the Customers handover deliverables like smart card/debit card is for employability and skill development.


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CO3: Facilitation and Execution of Transactions, Handle cash receipts and payments, accept small value deposits, disburse small value loans, effect remittance transactions and authenticating transactions for entrepreneurship.

CO4: On-Going Services, Schedule post sale follow up visits, Guide customers about accessing different services of the bank, Guide customers on managing their finances for entrepreneurship and employability.

Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	2	3	3	3	1	2
CO2	3	3	2	3	3	3	3	1	2
CO3	3	3	3	3	3	3	1	1	2
CO4	3	3	3	3	3	3	1	1	2

CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	3	3
CO3	2	1	3
CO4	2	3	3

Suggested Readings:

1. Patil, G. V. K., Sangle, B. R., Sangle, G. T. & Pawar, N. C.: Fundamentals of Banking.
2. Swami, R. S.: Fundamentals of Banking. Narendra Prakashan, Pune.
3. Report on trends & Progress of banking in India – R.B.I. Bulletin

Website Sources:

- <https://www.getmyuni.com/>
- <https://www.getmyuni.com/>
- <https://www.getmyuni.com/>

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 510: E-FILING OF RETURNS

Objective: The objective of this course is to expose the students to the E-Filing returns in business inculcate skill development, provide employability and entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Conceptual Framework: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications is better for skill development.

UNIT II **(12 Sessions)**

Income tax and E-Filing of ITRs: Introduction to income tax-basic terminology, types of assessee, income taxable under different heads, basics of computations of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax portal; preparation of electronic return is better for skill development and entrepreneurial skill.

UNIT III **(08 Sessions)**

TDS and E-Filing of TDS Returns: Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filling TDS return is better for employability.

UNIT IV **(08 Sessions)**

Service tax and E-filing of service tax returns: Introduction to service tax: relevant notifications regarding e-filing of service tax returns, steps for preparing service tax returns; Practical workshop on e-filing of service tax returns is helpful for better entrepreneurial skill and employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Providing information related to e-filing; difference between e-filing and regular filing of returns and types of e-filing is for skill development.
- CO2: Discuss the income tax-basic terminology, types of assessee, income taxable under different heads and Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6 for better skill development and entrepreneurship.
- CO3: Determine the concept of TDS; provision regarding returns of TDS concern to local and national firms for better employability.
- CO4: Discuss the concept of service tax: relevant notifications regarding e-filing of service tax returns, steps for preparing service tax returns for entrepreneurship and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	3	1	3	1	1	2
CO2	3	2	3	3	3	3	1	1	2
CO3	3	3	2	3	3	3	1	1	2
CO4	3	3	3	3	3	3	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	3	1	3
CO3	2	3	1
CO4	2	3	3

Suggested Readings:

1. Singhanian, V. K.: Taxmann's Students Guide to E-Filing.
2. Panwar, V. & Mahajan, J.: Introduction to E-Filing of Returns.

Website Sources:

- <https://studybird.in/course/e-filing/>
- <https://www.incometaxtrp.com/study>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 511: INTERNATIONAL BUSINESS

Objective: The objective of this paper is to make the students learn the nature, scope and structure of International Business and to understand the influence of various environmental factors on international business operations inculcate skill development, provide employability and entrepreneurial skills.

UNIT I **(12 Sessions)**

Introduction: Meaning, importance, nature and scope of International business; Modes of entry into International Business; Internationalization process and managerial implications; Multinational Corporations and their involvement in International Business is better for skill development and employability.

UNIT II **(08 Sessions)**

Balance of Payment Account: Concept and significance of balance of payments account; Current and capital account- components and accounting system; Balance of payment deficits and correction policies is better for entrepreneurship skill.

UNIT III **(10 Sessions)**

Global Trading and Investment Environment: World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Foreign Investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows is better for skill development and entrepreneurial skill.

UNIT IV **(10 Sessions)**

International Economic Institutions and Agreements: WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD, International commodity trading and agreements; Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World is better for skill development and employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the nature and scope of International business; Modes of entry into International Business Multinational Corporations and their involvement in International Business for skill development.
- CO2: Describe the concept of Balance of Payment Account, Concept and significance of balance of payments account; Current and capital account for entrepreneurship.
- CO3: Discuss the concept of Global Trading and Investment Environment, Tariff and non-tariff barriers, impact on trade and investment flows for employability and entrepreneurship.
- CO4: Providing information of WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD for employability and entrepreneurship.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	2	1	3	1	1	2
CO2	3	2	3	3	3	3	1	1	2
CO3	3	3	2	3	3	3	1	1	2
CO4	3	3	3	3	3	3	1	1	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	1	3
CO3	2	3	3
CO4	2	3	3

Suggested Readings:

1. Roger, B.: International Business, Financial Times. Pitman Publishing, London.
2. Bhattacharya, B.: Going International: Response Strategies of the Indian Sector. Wheeler Publishing, New Delhi.
3. Czinkota, M. R.: International Business. Dryden Press, Fort worth.
4. Danoes, J. D. & Rade baugh, L.H.: International Business: Environment and Operations. Addison Wesley, Readings.

Website Sources:

- www.pondiuni.edu.in
- <https://www.investopedia.com>
- egyankosh.ac.in
- www.fao.org

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 512: SERVICE MARKETING

Objective Clarify the exclusive challenges of services marketing, including the elements of product, price, place, promotion, processes, physical evidence, and people for skills development. Project service quality measurements to build customer loyalty and evaluate the effectiveness provide employability and entrepreneurship.

UNIT 1 (12 Sessions)

Introduction: Introduction to Service Marketing: Meaning, Nature, Definition and Characteristics, Goods versus Services, Service Marketing Triangle, Service Classifications, Tangibility Spectrum, Issues and Challenges in Service Marketing for skills development, Service Environment and Development of Economy.

UNIT II (08 Sessions)

Service Marketing Mix & Service Design: Developing Service Products & Brands, Distributing Services through Physical & Electronic Channels, Setting Prices and Implementing Revenue Management, Promoting Services and Educating Customers for better employability in the industry, Designing Service Processes, Balancing Demand & Capacity, Crafting the Service Environment, Managing People for Service Advantage.

UNIT III (10 Sessions)

Service Quality & Productivity: Integrating Service Quality & Productivity, Service GAP Model, SERVQUAL, Measures of Service Quality - Root Cause Analysis, Pareto Analysis, Blueprinting. Defining & Measuring Productivity, Improving Service Productivity, Service Failure & Recovery Strategies for entrepreneurship and employability.

UNIT IV (10 Sessions)

Consumer Behavior: Customer Expectations & Perceptions in Services, Managing & Exceeding Customer Expectations, Strategies influencing Customer Perception, Three Stage Model of Service Consumption - Pre-purchase, Service Encounter & Post Encounter Stage. Customer Delight Model. CRM for the learning of entrepreneurial skills.

Course Outcomes: Students completing this course will be able to:

- CO1: Demonstrate an extended understanding of the similarities and differences in service based and physical product based marketing activities used by national and global companies for skills development.
- CO2: Demonstrate a knowledge of the extended marketing mix for services and develop & justify marketing planning and control systems appropriate to service-based activities for the learning of entrepreneurial skills.
- CO3: Conduct an investigation of service delivery systems, collecting, analyzing data, and synthesizing information to provide valid conclusions for entrepreneurship and employability.
- CO4: Demonstrate integrative knowledge of marketing issues associated with service productivity, customer satisfaction and loyalty for better employability in the industry.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	3	1	1	1	1	2	2	1	3
CO 2	1	2	1	2	1	1	1	2	2
CO 3	3	2	1	2	2	2	1	2	3
CO 4	2	2	1	2	1	1	2	2	2

CO- Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	2	1	2
CO3	2	2	2
CO4	1	3	1

Suggested Readings:

1. Jochen, W.: Christopher Lovelock, Essentials of Service Marketing. Pearson.
2. Verma, H. V.: Service Marketing: Text and Cases. Pearson.
3. Mohana Rao, K. R.: Service Marketing: Text and Cases. Pearson.
4. Zeithaml, V. A. & Mary. J. B.: Service Marketing. McGraw Hill.

Website Sources:

- www.oecd.org
- www.nseindia.com
- www.digitalindia.gov.in
- www.managementhelp.org

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 513: RURAL MARKETING

Objective Acquaint the students with conceptual understanding of Rural Marketing and development practices in Indian context for skill development and provide employability. To provide an overview of marketing environment, consumer behavior, rural markets in India for entrepreneurship.

UNIT 1

(12 Sessions)

Introduction: Introduction to Rural Market, Definition and Scope of Rural Marketing, Concept of 4As in Rural Marketing. Rural Market in India : Size, Scope, Government Initiatives for Rural Development, Emerging Profile for Rural Markets in India, Problems of Rural Market, Constraints in Rural Marketing and Strategies to overcome Constraints increase skills for better employability.

UNIT II:

(08 Sessions)

Rural Research & Segmentation-Targeting-Positioning Rural Market Research, Tools and Techniques of Rural Research, Research Process. Classification of Products & Services in Rural Market. Rural Segmentation, Segmentation Bases, Selection and Coverage of Segments. Rural Targeting and its strategies. Rural Positioning and its strategies for better enterprenuniral skills.

UNIT III:

(08 Sessions)

Rural Product, Pricing & Promotion Relevance of Marketing Mix for Rural Market/ Consumers, Product Strategies, Rural Product Categories: FMCGs, Consumer Durables, Agriculture Goods & Services. Branding, Packaging & Labelling. Competition in Rural Markets, Problem of Fake Brands/ Products. Pricing Strategies & Objectives. Rural Promotion and Strategies for employability and entrepreneurship. Rural distribution – channels, old setup, new players, new approaches, coverage strategy.

UNIT IV

(12 Sessions)

Rural Consumer Behavior: Meaning, Rural Consumer Behavior - Social, Cultural, Technological Factors, Lifestyle & Personality. Buying Decision Process, Characteristics & Comparison of Rural vs Urban Consumer. Rural Marketing : Demographics (Population, Occupation Literacy), Economic Factors (Income Generation & Expenditure Pattern, Rural Demand & Consumption), Rural Infrastructure (Rural Housing, Electrification, Roads) for the learning of entrepreneurial kills.

Course Outcomes: Students completing this course will be able to:

- CO1: Progress the understanding of the Indian rural economy Irradiate and interpret Rural Marketing Evolution and Structure increase skills for better employability.
- CO2: Able to execute the concepts and techniques of marketing management and their application in rural marketing for better enterprenuniral skills.
- CO3: Able to recognize the design marketing strategies followed by local and national companies for rural specific products. Evaluate and interpret the relevance of pricing and distribution strategies for employability and entrepreneurship.
- CO4: Able to recognize the challenges and opportunities in the field of rural marketing for the budding managers and also expose the students to the rural market environment and the emerging challenges for the learning of entrepreneurial skills.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	3	1	1	1	1	2	2	1	3
CO 2	1	2	1	2	2	1	1	2	3
CO 3	3	1	1	1	1	2	1	2	2
CO 4	1	2	2	2	1	2	1	2	2

CO- Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	1
CO2	2	1	2
CO3	2	1	2
CO4	2	1	2

Suggested Reading

1. Kamat, M. S. & Krishnamurthy, R.: Rural Marketing. Himalaya Publishing.
2. Bajaj, C. & Bajaj, N.: Introduction to Rural Marketing. New Age International.
3. Shinde, R. S.: Rural Marketing in India. ABD Publishers.
4. Dogra, B. & Ghuman, K.: Rural Marketing: Concepts & Practices. McGraw Hill

Website sources

- <https://www.iare.ac.in>
- <https://backup.pondiuni.edu.in>
- <https://ycmou.ac.in>

Note: Latest editions of all the suggested readings must be used.

**BCOM (H) 601: CORPORATE GOVERNANCE AND SOCIAL
RESPONSIBILITY**

Objective: The paper aims to familiarize the students with the understanding of issues and practices of corporate governance in the Indian and global context to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(10 Sessions)

Introduction: Conceptual Framework, models of corporate governance, benefits of good corporate governance, concept of corporate excellence; Ethical Governance, Code of Ethics; Insider Trading, Rating Agencies, Green Governance/ E-governance for skill development.

UNIT II

(12 Sessions)

Corporate Governance Framework in India: Corporate Board and its powers, Responsibilities, Disqualifications; Board Committees and their Functions- Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee; Corporate Governance in Public Sector Undertakings for better skilling of entrepreneurship.

UNIT III

(10 Sessions)

Major Codes and Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, OECD Principles of Corporate Governance, 1999, and Sarbanes-Oxley (SOX) Act, 2002 (USA) for entrepreneurial skill.

Whistle-Blowing and Corporate Governance: Concept of Whistle-Blowing; Types of Whistle-Blowers; Whistle-Blower Policy; Whistle-Blower Legislation across countries for better employability in industry.

UNIT IV

(10 Sessions)

Corporate Social Responsibility (CSR) –Meaning and concept of CSR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000 for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the concept of Corporate Governance for skill development and employability.
- CO2: Understand the Corporate Governance Framework in India for national companies including the functions of different Board Committees for entrepreneurship.
- CO3: Comprehend major codes & standards on Corporate Governance and Whistle blowing for employability.
- CO4: Recognize the Concept of CSR for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	1	1	1	2	3	1	3
CO2	1	3	3	1	1	3	1	3	2
CO3	1	3	1	3	1	3	1	1	3
CO4	1	1	1	1	1	3	1	3	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	1
CO2	1	3	1
CO3	1	3	1
CO4	1	3	1

Suggested Readings:

1. Rani, G. D. & Mishra, R. K.: Corporate Governance-Theory and Practice. Excel Books, New Delhi
2. Sharma, J. P.: Corporate Governance, Business Ethics & CSR. Ane Books Pvt Ltd, New Delhi
3. Sharma, J. P.: Corporate Governance and Social Responsibility. Taxman Publications.
4. Mallin, C. A.: Corporate Governance (Indian Edition), Oxford University Press.
5. Blowfield, M. & Murray, A.: Corporate Responsibility, Oxford University Press.

Website Sources:

- www.oecd.org
- www.nseindia.com
- www.sebi.gov.in
- www.indianlaw.in
- www.digitalindia.gov.in
- www.managementhelp.org

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 602: PUBLIC FINANCE

Objective: The paper aims to acquaint the students with the process of formulation, implementation and evaluation of public finance policies and its role in the functioning of economy to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(10 Sessions)**

Introduction: Meaning, nature, scope and significance of public finance, Public v/s Private Finance; Principle of maximum social advantage for entrepreneurial skill.

Tax: Classification of tax revenue, canons and theories of taxation; Impact, shifting and incidence of taxes; Theories of tax shifting, economic effects of taxes, salient features of Indian tax structure for better skilling of entrepreneurship.

UNIT II **(08 Sessions)**

Public Revenue: Meaning and classification, main sources of public revenue for better employability in industry.

Public Expenditure: Nature, objective, canons and classification of public expenditure, reasons for increasing public expenditure in India, effects of public expenditure on production, distribution and economic stability to develop skill.

UNIT III **(12 Sessions)**

Public Debt Meaning, concept, significance, classification and sources of public debt, difference between Public & Private Debt effects of public debt, different methods of repayment of public debt, limitations of public debt, Status of public debt of the government of India for entrepreneurship & employability

Deficit Financing: Meaning, concept, objectives, significance, limitations and methods of deficit financing, deficit financing in India for skill development.

UNIT IV **(10 Sessions)**

Public Budget: Concept and objectives, classification of public budget, features of recent union budget for entrepreneurship & employability.

Financial Administration in India: Concept and principles, instruments of financial administration, role of Comptroller and Auditor General (CAG) of India for skill development

Course Outcomes: Students completing this course will be able to:

- CO1: Familiarize themselves with the public sector reform agenda with a focus on public finance issues for skill development and employability.
- CO2: Argue the theoretical basis of public expenditures and to analyze their types and economic effects for entrepreneurship.
- CO3: Examine the concept of public debt and integrate them into the fiscal and tax system in context to national firms for employability.
- CO4: Classify public revenues and expenditures through the budget and to analyze the instruments and objectives of budgetary policy for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	1	3	1	1	1	2
CO2	2	1	2	3	2	1	1	1	3
CO3	1	1	3	1	2	2	3	1	2
CO4	1	1	1	1	3	3	2	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	3	3	2
CO3	3	3	1
CO4	3	3	2

Suggested Readings:

1. Chand, S. N.: Public Finance. Atlantic Publishers.
2. Rosen, H.: Public Finance. Irwin/McGraw-Hill Publishers.
3. Bhatia, H. L.: Public Finance. Vikas Publishing House Pvt. Ltd.
4. Musgrave, R. A. & Musgrave, P.B.: Public Finance in Theory and Practice. TMH.
5. Singh, S. K.: Public Finance in Theory and Practice. Sultan Chand and sons.

Website Sources:

- <http://www.rjspm.com>
- <http://www.universityofcalicut.info>
- <http://www.retawprojects.com>
- <http://www.mccc.edu>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 603: CORPORATE TAX PLANNING AND MANAGEMENT

Objective: The paper aims to acquaint the students with the corporate tax in India and its importance and utilization in management decision making to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Corporate tax in India, Types of companies, residential status of companies and tax incidence, taxation of companies and minimum alternate tax for skill development.

UNIT II **(12 Sessions)**

Introduction to Tax management: Meaning and concept; Tax avoidance and tax evasions; Corporate taxation and dividend tax for entrepreneurial skill.

Tax planning for new business: Location aspect, nature of business, forms of organisation (Simple numerical problems based on decision making) for better skilling of entrepreneurship.

UNIT III **(12 Sessions)**

Tax planning: Financial Management Decisions-Capital structure decision, dividend policy, Bonus Shares (Numerical Problems Based on decision making); Managerial decisions- own or lease, sale of assets, use for scientific research, make or buy decision, Repair, replace, renewal or renovation and shutdown or continue decisions (Numerical Problems Based on decision making) for better employability in industry.

UNIT IV **(08 Sessions)**

Other Important Planning: Tax Planning in respect of non-resident, advance payment of tax, deduction of tax at source and E-TDS Return; Interest payable by assessee/government; Tax Refund for entrepreneurship & employability.

Note: *Latest amendments made in the relevant Act should be considered.*

Course Outcomes: Students completing this course will be able to:

CO1: Understand the principles and practices of Taxation in India and residential status of Indian companies or national companies' skill development and employability.

CO2: Understand the basic concept of tax management, tax evasion and tax avoidance entrepreneurship.

CO3: Determine the various financial management decisions with numerical problems employability.

CO4: Get through knowledge of tax planning- TDS, E-TDS and Tax refund skill development and employability.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	3	1	1	1	1	1	3
CO2	1	3	2	3	2	1	1	2	2
CO3	1	3	1	1	3	3	1	3	3
CO4	1	2	3	1	2	2	1	3	2

CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	3	3	2
CO3	3	3	3
CO4	3	3	1

Suggested Readings:

1. Singhanian, V. K. & Singhanian, M.: Corporate Tax Planning and Business Tax Procedures. Taxmann Publication, New Delhi.
2. Ahuja, G. K. & Gupta, R: Systematic Approach to Income Tax and Central Sales Tax. Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Lakhotia, R. N: Corporate Tax Planning. Vision Publications.
5. Mehrotra, H. C. & Goyal, S. P.: Corporate Tax Planning and Management. Shahitya Bhawan Publication.
6. Singhanian, V. K.: Direct Tax Planning and Management. Taxmann Publication.

Website Sources:

- www.icaai.org
- www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx
- www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx
- www.incometaxmanagement.com/Pages/Tax-Management-Procedure/Tax-Management-Procedures-Contents.html

Note: Latest editions of all the suggested readings must be used

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 604: INDIAN BANKING SYSTEM

Objective: The paper aims at imparting a comprehensive knowledge on Indian banking, its operations and regulatory environment to inculcate skill, provide employability & entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Evolution of banking; Forms of banking; Structure of Indian banking system, scheduled vs. non-scheduled bank, role of banking system in the economic growth and development for skill development

UNIT II **(10 Sessions)**

Central Banking and Monetary Policy: Constitution, objectives, functions, structure of central bank, credit control measures and their effectiveness, recent trends in central banking, critical appraisal of the functioning of central bank; Monetary policy- objectives, money supply and control of inflation of entrepreneurship

UNIT III **(14 Sessions)**

Commercial Banking: Social control in banks; Nationalized Banks-Nationalization of banks- Arguments for and against nationalization; Objectives of nationalization, progress of nationalized banks; State Bank of India (SBI): Evolution, organization, management, role and performance of SBI; Private Sector Banks-Progress and performance of private sector banks in India after 1969; Foreign Banks in India- Progress and performance, regulation of foreign banks in India for better employability in industry

UNIT IV **(08 Sessions)**

Development Banking: Meaning objective, characteristics and functioning of development banks, types and their constitutions, development banking vs. commercial banking for entrepreneurship & employability.

Course Outcomes: Students completing this course will be able to:

- CO1: Understand the evolution of banking system in India skill development and employability.
- CO2: Understand various policies framed by RBI and GoI for local, national and international companies for entrepreneurship.
- CO3: Distinguish between Monetary Policy and Fiscal Policy employability.
- CO4: Get thorough knowledge of Commercial Banking skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	1	1	3	1	1	3
CO2	1	3	1	3	1	1	3	1	3
CO3	1	1	3	2	1	1	1	1	2
CO4	1	1	1	1	3	1	1	3	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	1	3
CO3	1	3	1
CO4	3	3	3

Suggested Readings:

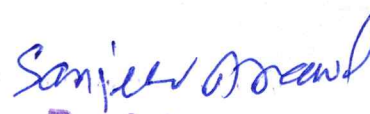
1. Khan, M. Y.: Indian Financial System. Tata McGraw Hill.
2. Shekhar, K. C., & Shekhar, L.: Banking Theory and Practice. Vikas Publishing House.
3. Sayers, R. S.: Modern Banking. Oxford University Press.
4. Panandikar, S. G. & Mithani, D. M.: Banking in India. Orient Longman.
5. Muraleedharan, D.: Modern Banking: Theory And Practice. Prentice-Hall of India Pvt. Ltd.
6. Machiraju, H. R.: Indian Financial System. Vikas Publishing House.

Website Sources:

- <https://www.projectguru.in/publications/evolution-indian-banking-system/>
- <https://accountlearning.com/development-banks-meaning-objectives-commercial-vs-development-banks/>
- https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2752

Note: Latest editions of all the suggested readings may be used


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Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 605: SECURITY ANALYSIS

Objective: The paper aims to acquaint the students with the working of security market and principles of security analysis to inculcate skill, provide employability & entrepreneurial skills.

UNIT I (10 Sessions)

Introduction: Meaning of Investment, Investment, Speculation and Gambling; Investment decision process, Types of investments; Indian securities market- features, functions and operations; mechanics of investing; market participants; market indices and return; risk-return relationship for skill development.

UNIT II (10 Sessions)

Equity Analysis: Fundamental Analysis, Technical Analysis; Valuation of equity shares; Efficient Market Hypothesis for entrepreneurship.

UNIT III (12 Sessions)

Bond Analysis: Fixed Income Securities- Bond fundamentals, valuation of bonds, estimating bond yields, bond management strategies for better employability in industry.

UNIT IV (08 Sessions)

Regulatory Framework: Securities and Exchange Board of India (SEBI)- Introduction, constitution, functions, powers, activities, role in regulating the securities market, recent development in security market for entrepreneurship & employability

Course Outcomes: Students completing this course should be able to:

CO1: Know the basics of Investment in national and global companies, its types along with the Indian Securities Market skill development and employability.

CO2: Understand the Equity analysis and the different tools used for the same entrepreneurship.

CO3: Comprehend the fundamentals of Bonds with the strategies to manage them employability.

CO4: Get hold of the regulatory framework associated with the Indian Securities Market for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	1	1	1	1	1	3
CO2	2	3	1	2	3	1	1	1	2
CO3	3	2	1	3	2	1	1	1	3
CO4	1	1	2	1	1	2	1	1	2

Co-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	1
CO2	3	3	3
CO3	3	3	3
CO4	2	3	1

Suggested Readings:

1. Bhalla, V. K.: Investment Management: Security Analysis and Portfolio Management. Sultan Chand Publication, New Delhi.
2. Cox, J. C & Rubinstein, M.: Options Markets. Prentice Hall Inc.
3. Pandian, P: Security analysis & portfolio management. Vikas Publication.
4. Chandra, P.: Investment Analysis & Portfolio Mgmt. Tata McGraw Hill.
5. Hull, J. C.: Options Futures and other Derivative Securities. Prentice Hall of India, New Delhi.
6. Fischer, D. E & Jordon, R. J.: Security Analysis & Portfolio Management. Prentice Hall of India.
7. Avadani, V. A.: Security analysis & portfolio management. Himalaya publication.

Website Sources:

- www.bseindia.com
- www.sebi.gov.in
- www.nseindia.com
- www.moneycontrol.com
- in.finance.yahoo.com

Note: Latest editions of all the suggested readings must be used.

IFTM University, Moradabad
Bachelor of Commerce (BCOM Honors) Programme

BCOM (H) 606: LABOUR WELFARE AND SOCIAL SECURITY

Objective: The paper aims to provide an understanding of the concept of labour welfare and security schemes to create an awareness of critical issues in industrial relations to inculcate skill, provide employability & entrepreneurial skills.

UNIT I

(08 Sessions)

Introduction: Meaning, scope, philosophy and principles of labour welfare, Indian constitution and labour welfare, labour welfare policy, historical perspectives of labour welfare in India for skill development.

UNIT II

(10 Sessions)

Welfare Measures: Statutory provisions for employees' welfare; voluntary and mutual welfare schemes; Impact of International Labour Organization (ILO) on Labour Welfare in India; Agencies of labour welfare and their roles; Factories Act, 1948- Aims, objectives and scope, definitions and authorities under the Act for better skilling of entrepreneurship.

UNIT III

(10 Sessions)

Social Security: Meaning, constituents of social security, evolution of security, Social assistance and social insurance and growth of social security in India.

Compensation and Benefit Schemes: Workmen's compensation and allied schemes; Maternity benefit schemes for better employability in industry.

UNIT IV

(12 Sessions)

Security Schemes: Provident fund schemes for industrial employees and schemes of family pension and gratuity for entrepreneurial skill.

State Insurance Scheme: Scope, benefits, contributions, financial structure and medical benefits under the Employees State Insurance Scheme, Introduction to Employees' State Insurance Act 1948; issues relating to instituting a comprehensive scheme; Worker trade union vis-a-vis Labour Welfare and role, status and functions of Labour Welfare Officer for better skilling of entrepreneurship

Course Outcomes: Students completing this course should be able to:

- CO1: Know the conceptual framework of Labour Welfare in India skill development and employability.
- CO2: Relate with the various measures taken under Labour Welfare in accordance with the ILO entrepreneurship.
- CO3: Appreciate the provisions and laws pertaining to Social Security in India followed by national companies' employability..
- CO4: Know the diverse schemes related to Social Security and Social Insurance for skill development and employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	3	1	1	1	1	1
CO2	1	3	1	1	2	1	2	1	1
CO3	1	2	3	1	3	2	3	1	1
CO4	1	3	3	1	2	3	1	2	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	1
CO2	2	1	1
CO3	1	3	3
CO4	1	3	2

Suggested Readings:

1. Hasan, N.: The Social Security System of India, Sultan Chand and sons.
2. Misra, S. N. & Misra, S. K.: Labour and Industrial Laws. Allahabad Law Agency, Allahabad.
3. Varandani, G.: Social Security System for Industrial Workers in India. Deep & Deep, New Delhi.
4. Verma, P.: Labour Economics and Industrial Relations, Tata McGraw Hill.
5. Srivastava, S. C.: Industrial Relations and Labour Laws. Vikas Publishing House Pvt. Ltd.

Website Sources:

- http://shodhganga.inflibnet.ac.in/bitstream/10603/610/15/15_chapter7.pdf
- http://www.academia.edu/8098638/A_STUDY_ABOUT_THE_LABOR_WELFARE_AND_SOCIAL_SECURITY_MEASURES_IN_INDIA
- <https://www.scribd.com/doc/49447173/Labour-Welfare-and-Social-Security-in-India>
- http://planningcommission.gov.in/plans/planrel/fiveyr/10th/volume2/v2_ch3_5.pdf
- <https://labour.gov.in/social-security>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 607: Comprehensive Viva-voce (100 Marks)

BCOM (H) 608: SELLING & ADVERTISING MANAGEMENT

Objective: The objective of this paper will be able to understand the importance of Sales Management, Sales Planning and Budgeting and need for distribution channels and managing them inculcate skill development, provide employability and entrepreneurial skills.

UNIT I

(08 Sessions)

Introduction: Meaning, Definition and concept of advertisement. Importance of advertising in modern marketing, role of advertising in the national economy. Objectives and functions of advertising for better skill development.

UNIT II

(08 Sessions)

Means and types of advertising: commercial and non-commercial advertising, primary demand and selective demand advertising, process of scientific advertising is better for employability.

UNIT III

(12 Sessions)

Sales Management: Importance, types of Selling, difference between Selling and Marketing, Sales Activities, Selling Skills, Selling Strategies, Selling Process, Sales Planning Process, Sales Forecasting Methods, Sales Budgeting Process. Sales Force Management – Recruitment and selection, training, sales force motivation, compensation, sales force control and evaluation is better for skill development and entrepreneurial skill.

UNIT IV

(12 Sessions)

Sales Promotion: Concepts, need, objectives, Personal Selling vs. Advertising, Types of Sales Promotion, Sales Promotion Strategies – Sales Promotion and Product Life Cycle, Cross Promotion, Surrogate Selling, Bait and Switch advertising, Ethical and legal aspects of sales promotion is better for employability and entrepreneurship skill.

Course outcome: Students completing this course will be able to:

- CO1: Discuss the concept of advertisement. Importance of advertising in modern marketing, role of advertising in the national economy for skill development.
- CO2: Determine the commercial and non-commercial advertising, primary demand and selective demand advertising for employability.
- CO3: Providing information related to sales management, difference between Selling and Marketing, Sales Budgeting Process. Sales Force Management for entrepreneurship and skill development.
- CO4: Discuss the Concepts, need, objectives, Personal Selling vs. Advertising, Types of Sales Promotion, , Sales Promotion Strategies used by local, national and international firms helpful in employability and entrepreneurship.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	3	3	3	1	3	2
CO2	1	2	2	3	3	3	1	3	2
CO3	1	3	2	3	3	3	2	3	3
CO4	1	3	3	3	3	3	2	3	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	2	3	1
CO3	2	3	3
CO4	2	3	3

Suggested Readings:

1. Terence, A., Shimp, J. & Craig, A.: Advertising, Promotion, and other aspects of Integrated Marketing Communications. Cengage.
2. Jethwaney, J. & Jain, S.: Advertising Management. Oxford.
3. Still, R. R., Cundiff, E. W. & Govoni, N. A. P.: Sales and Distribution Management. Pearson Education.
4. Singh, R.: Sales and Distribution Management: A Practice-Based Approach, Vikas Publication.
5. Bhatt, K. S.: Sales and Distribution Management, Himalaya Publication House.

Website Sources:

- <https://www.yourarticlelibrary.com/>
- <https://nios.ac.in/media/documents/>
- <https://www.rccmindore.com/>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 609: FOREIGN TRADE OF INDIA

Objective: The objective of this paper is to make the students learn the nature, scope and structure of foreign trade in India and to understand the influence of various factors on international business operations inculcate skill development, provide employability and entrepreneurial skills.

UNIT I **(08 Sessions)**

Foreign trade: Meaning, need, importance of foreign trade, theories of international trade is helpful for skill development.

UNIT II **(08 Sessions)**

Balance of Payment Account: Concept and significance of balance of payments account; Current and capital account- components and accounting system; Balance of payment deficits and correction policies is better employability and entrepreneurial skill.

UNIT III **(12 Sessions)**

International Economic Institutions and Agreements: WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD, International commodity trading and agreements; Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World is better for entrepreneurial skill.

UNIT IV **(12 Sessions)**

Global Trading and Investment Environment: World trade in goods and services – Major trends and developments is used for better employability World trade and protectionism – Tariff and non-tariff barriers; Foreign Investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows is better for entrepreneurship skill.

Course outcome: Students completing this course will be able to:

- CO1: Understand the nature and scope of International business; Modes of entry into International Business Multinational Corporations and their involvement in International Business for skill development.
- CO2: Describe the concept of Balance of Payment Account, Concept and significance of balance of payments account; Current and capital account for entrepreneurship.
- CO3: Providing information of WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD for employability and entrepreneurship.
- CO4: Discuss the concept of Global Trading and Investment Environment, Tariff and non-tariff barriers, impact on trade and investment flows for employability and entrepreneurship.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	2	3	1	3	2	1	2
CO2	2	3	2	3	3	3	2	1	2
CO3	2	3	3	3	3	3	2	1	1
CO4	2	3	3	3	3	3	2	1	1

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	1	3
CO3	2	3	3
CO4	2	3	3

Suggested Readings:

1. Roger, B.: International Business, Financial Times. Pitman Publishing, London.
2. Bhattacharya, B.: Going International: Response Strategies of the Indian Sector. Wheeler Publishing, New Delhi.
3. Czinkota, M. R.: International Business. Dryden Press, Fortworth.
4. Danoes, J. D. & Radebaugh, L. H.: International Business: Environment

Website Sources:

- www.pondiuni.edu.in
- <https://www.investopedia.com>
- egyankosh.ac.in

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 610: INFORMATION SYSTEM & E COMMERCE

Objective: This course is intended to provide an in-depth understanding of information system and e-commerce inculcate skill development, provide employability and entrepreneurial skill.

UNIT I **(10 Sessions)**

Introduction to Computer systems: elements of a Computer System, types of Computers and their features, input, output, and storage devices, types of software, networking and Internet, types of networks and networking devices, methods of Internet access, services available through the Internet, business applications and benefits of computerization and the Internet is better for skill development and employability.

UNIT II **(10 Sessions)**

Introduction to Information Systems: business applications, and its benefits, functional and cross-functional Information Systems : Transaction Processing Systems, Electronic Data Interchange, On-Line Analytical Processing, Management Information Systems, Decision Support Systems, Executive Information Systems, Executive Support Systems, Enterprise applications, Supply Chain Management Systems, Customer Relationship Management Systems is better for entrepreneurial skill.

UNIT III **(10 Sessions)**

Concept of Database and Database Management System: centralized and distributed Database Systems, Planning, and designing of Information Systems: System Flow Charts, traditional System Development Life Cycle, modern System Development Methods, implementing Information Systems as planned organizational change is better for employability and entrepreneurship skill.

UNIT IV **(10 Sessions)**

Concept of E-commerce,: Digital Markets and Digital Goods, advantages and disadvantages of transacting online, types of E-commerce and M-commerce, E-commerce business models, e-payment systems, digital signatures is better for employability.

Course outcome: Students completing this course will be able to:

- CO1: Discuss the elements of a Computer System, types of Computers and their features, , types of software, networking and Internet and business applications and benefits of computerization for improving skill and employability.
- CO2: Providing information related to information system and Supply Chain Management Systems followed by national and international firms, Customer Relationship Management Systems for entrepreneurship.
- CO3: Discuss the concept of Database and Database Management System and implementing Information Systems as planned organizational change for employability and entrepreneurship.
- CO4: Providing information related to E-commerce, Digital Markets and Digital Goods, advantages and disadvantages of transacting online for employability.

Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	2	3	3	1	1	3
CO2	1	1	3	2	3	3	1	3	3
CO3	1	3	2	2	3	3	1	2	3
CO4	1	3	3	2	3	3	1	3	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	2
CO2	2	1	3
CO3	2	3	3
CO4	2	3	2

Suggested Readings:

1. Awad, E. M.: Electronic Commerce. Prentice-Hall of India Pvt Ltd.
2. Kalakota, R. & Whinston, A. B.: Electronic Commerce-A Manager's guide. Addison-Wesley.
3. Turban, E., Lee, J. & King, D.: Electronic Commerce-A Managerial Perspective. Addison-Wesley.
5. Award, E. A.: Electronic Commerce from Vision to Fulfilment. PHI.
6. Strauss, J., El-Ansary, A. & Frost, R.: E-Marketing. Pearson Education.

Website Sources:

- www.sahityabhawanpublications.com/
- <http://www.eiilmuniversity.co.in/>
- www.shrinarainstitute.com

Note: Latest editions of all the suggested readings must be used.

BCOM 611: MULTINATIONAL BUSINESS FINANCE

Objective: Students will gain an understanding of the international business environment and its competitive and investment climate inculcate skill development, provide employability and entrepreneurial skills.

UNIT I

(10 Sessions)

Global Financing Strategy - institutional Structure - Euro Currency Loan, International Equity Markets - International Financing Decision - Financing Overseas Subsidiary - Borrowing International Equity Investment - Syndicated Loans – Block Funds– Subsidized Financing for better skill development.

UNIT II

(10 Sessions)

International Project Appraisal -- Issues involved in Investment Analysis – Profit and Rent, Maximization – Cross Border Investment Analysis – Discounted Cash Flows – Capital Asset Pricing Model (CAPM) – International Asset Pricing Model (IAPM) is helpful for employability and entrepreneurial skills.

UNIT III

(12 Sessions)

International Capital Budgeting – Methods – Present Value Analysis – Decision Tree Analysis –Contingent Claim Analysis is better for employability Cost of Capital and Capital Structure – Cost of Debt and equity Across Countries – Weighted Average Cost of Capital and Assessment of Foreign Projects – Capital Structure Decision across the countries for entrepreneurial skills.

UNIT IV

(08 Sessions)

Multinational Working Capital Management –Sources of Short Term Financing - Current Asset Management - International cash Management: - Inventory Management - Managing Blocked Currency Trade for employability.

Course outcome: Students completing this course will be able to:

CO1: Providing the information related to insurance as a social security tool; Insurance and economic development; Principles of insurance for skill development.

CO2: Discuss the Principles and types of general insurance; Contracts and Insurable Interests for skill development.

CO3: Discuss the concept of life insurance and Life insurance contracts-nature and characteristics for improving skill and employability.

CO4: Determine Meaning and functions of Global agents, procedure for becoming global agent, Regulations regarding insurance services- main acts and salient feature for employability and entrepreneurship.


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	2	1	3	2	2	3
CO2	1	1	2	2	1	3	2	2	3
CO3	1	2	2	3	1	3	3	2	3
CO4	1	2	3	3	1	3	3	2	3

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	3	1	2
CO3	2	3	3
CO4	2	3	3

Suggested Readings:

1. Butler, K. C.: Multinational Finance. Thomson south western..
2. Click, R. W. & Coval, R. W.: International Financial Management. Prentice Hall India.
3. Rodriguez, R. M.: International Financial Management. Prentice Hall, New Delhi
4. Shapiro, A. C.: Multinational Financial Management. Allyn and PaconIoc, Boston.
5. Buckley, A.: Multinational Finance. Hcrit, New Delhi.
6. Vemon, R.: Manager in the International Economy. Prentice Hall.

Website Sources:

- <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM>
- <https://www.studocu.com/en-gb/document/university-of-south->

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 612: INTERNATIONAL FINANCE

Objectives: To build a theoretical framework of international finance questions and develop a practical guide for solving international finance problems inculcate skill development, provide employability and entrepreneurial skills.

UNIT I

(08 sessions)

Multinational Financial Management and Globalized World: (growth of international trade; globalization of financial markets; goal and organizational structure of the MNC; important international players; globalization and MNC: benefactor or menace is better skill development.

UNIT II

(10 sessions)

International Financial Markets: Balance of Payments (Concepts and terminology; surpluses and deficits in the BOP Accounts; dynamics of the BOP), Foreign Exchange Market (Market players; Organization of FOREX market; Spot rates, Forward rates; Interest rate parity, PPP and real exchange rates; Foreign exchange intervention, exchange rate systems) is better for employability and skill development

UNIT III

(12 sessions)

International Capital Markets: International debt financing (Global sources of funds, characteristics of debt instruments, world's bond market, international bank loans, cost of debt), International equity financing (International stock markets, cross-listing, and depositary receipts, strategic alliances), The international capital market equilibrium (Risk and return of international investments, international diversification, optimal portfolio allocation, international CAPM, integrated versus segmented markets is better for entrepreneurial skill.

UNIT IV


(10 sessions)

Risk Management and Hedging: Forecasting exchange rates (Parity conditions and exchange rate forecasts, common forecasting techniques, fundamental forecasting, technical analysis, evaluating forecasts), Measuring and managing real exchange risk, Foreign currency futures and options, foreign currency swaps, Forward markets and transaction exchange risk (hedging transaction exposure, forward foreign exchange market is better for employability and entrepreneurial skill

Course outcome: Students completing this course will be able to:

- CO1: Providing information related to Multinational Financial Management and Globalized world and goal and organizational structure of the MNC for skill development.
- CO2: Discuss about financial market, balance of payment, Foreign Exchange Market and interest rate parity for employability and skill development.
- CO3: Discuss about International debt financing, International equity financing and The international capital market equilibrium for entrepreneurship.
- CO4: Providing information related to foreign exchange rate, measuring and managing real exchange risk and, Forward markets and transaction exchange risk for employability and entrepreneurship.


Director


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	3	1	1
CO2	3	3	3	3	3	3	1	1
CO3	3	3	3	2	3	3	3	1
CO4	3	2	3	2	3	3	2	1

CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	3
CO2	2	3	3
CO3	2	2	3
CO4	1	2	2

Suggested reading:

1. Baker, H. K., & Riddick, L. A.: International Finance :A Survey Oxford: Oxford University Press.
2. Krugman, P. R., Obstfeld, M., & Melitz, M. J.: International Finance: Theory and Policy, Global Edition. Boston: Pearson.
3. Terra, C.: Principles of International Finance and Open Economy Macroeconomics : Theories, Applications, and Policies. London: Academic Press.

Website source:

- <http://search.ebscohost.com/login.aspx>
- <http://faculty.haas.berkeley.edu/>

Note: Latest editions of all the suggested readings must be used.

BCOM (H) 613: PROJECT MANAGEMENT

Objective: This paper has been designed to inculcate the necessary skills required in understanding and creating an awareness of the need for systematic management of projects inculcate skill development, provide employability and entrepreneurial skills.

UNIT I **(08 Sessions)**

Introduction: Meaning and concept of a project, categories of project, project development cycle; Project Management- meaning and concept, tools & techniques of project management, forms of project organizations is better for skill development and employability.

UNIT II **(12 Sessions)**

Project Formulation: Project identification, project formulation and preparation-market and demand estimation, market survey, demand forecasting is better for employability ,Technical factors-material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule is better for entrepreneurial skill.

UNIT III **(10 Sessions)**

Project Appraisal: Technical, Economic, Financial, Legal and Social appraisal of the Industrial Projects, problems arising due to rate of discount, wage-rate, exchange rates, treatment of taxes, social cost-benefit analysis, treatment of risk and uncertainty, sensitivity analysis is better for entrepreneurial skill.

UNIT IV **(10 Sessions)**

Implementation, Monitoring and Control of Projects: Project scheduling, network techniques for resource and cost budgeting and scheduling is better for employability Project management teams and coordination; monitoring and post implementation, evaluation of the project financing.

Course outcome: Students completing this course will be able to:

- CO1: Providing information related to project management, tools & techniques of project management for skill development and employability.
- CO2: Discuss about project formulation and preparation, demand forecasting, and Technical factors-material inputs, technology, production context with national and international companies for employability and entrepreneurship.
- CO3: Determine Project appraisal, Technical, Economic, Financial, Legal and Social appraisal of the Industrial Projects and social cost for better employability.
- CO4: Providing information about Implementation, Monitoring and Control of Projects and Project management teams and coordination is better for employability.


Director


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Mapping course outcomes leading to the achievement of program outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	3	2	3	3	1	2	2
CO2	1	3	3	1	3	3	1	2	2
CO3	1	3	3	1	3	3	1	2	2
CO4	1	3	3	3	3	3	1	2	2

CO-Curriculum Enrichment Mapping:

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	2	3	3
CO3	2	3	2
CO4	2	3	1

Suggested Readings:

1. Beenet, P. L. & Kathryn, R.: Project Management for 21st century. Pearson Education, New Delhi.
2. Chaudhary, S.: Project Management. Tata McGraw Hill, New Delhi.
3. Lock, D.: The Essentials of Project Management. Grower, USA.
4. Gray, C. & Larson, E.: Project Management. Tata McGraw Hill, New Delhi.
5. Gopala-krishnan, P.: Project management. McMillian India Ltd, New Delhi.

Web Sources:

- www.pmi.org
- www.epmbook.com
- www.eprojectcentral.com
- www.managementhelp.org

Note: Latest editions of all the suggested readings must be used.