Detailed Course Scheme

Bachelor of Commerce
B.Com (Hons) Accounts & Taxation

Semester VI
(2025- 2029)

DOC202505280010

RNB GLOBAL UNIVERSITY

RNB Global City, Ganganagar Road,
Bikaner, Rajasthan 334601

OVERVIEW

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June).** Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B. Com (Hons)/B. Com (Hons.) with research program for Even Semester, along with Examination pattern is as follows:

Course Scheme

Semester-VI

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC22351	DSC-19	Fundamentals of Investment	3	1	0	4
2.	BCHC21352	DSC-20	Business Accounting	3	1	0	4
3.	BCHE21019	DSC-21	Insurance & Risk Management	3	1	0	4
4.	BBAE23004	DSC-22	Service Marketing	3	1	0	4
5.		DSE-2	One from the pool of DSE- Group B	3	1	0	4
6.		GE-6	Research Methodology (One from the pool of GE- Group B)	3	1	0	4
7.	IAPC99399	IAPC-4	Internship/Apprenticeship / **Project**/Community Outreach	-	0	4	2
8.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
				18	**6**	**4**	**27**

Discipline Specific Electives (DSE)

Sr.No.	Course Code	Course Name				
Group B						
5	BCHE21005	Income Tax Law and Practice **(DSE-2)**	3	1	0	4

EVALUATION SCHEME

The evaluation of the B. Com/B. Com (Hons.) with research program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

Internal Assessment

The distribution of Internal Assessment Marks is as follows:

Type	Details	Marks
Mid Term	One Mid-term Sessional	25
Quiz	Quiz based on MCQs	5
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Academic Performance including Attendance	Eligibility >75% Attendance	5
TOTAL		**50**

External Assessment

Type	Marks
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.

2. The students must join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

1. Vision

To create a transformative learning environment that develops ethical global leaders, entrepreneurial thinkers, and strategic decision-makers, empowering students to excel in diverse and dynamic business landscapes.

2. Mission

Ethical Leadership and Integrity- Nurture ethically responsible leaders with integrity and accountability, equipping them with the skills to excel in global business environments.

Innovation and Entrepreneurship- Inculcate creativity, innovation, and entrepreneurial thinking, enabling students to identify opportunities, develop sustainable solutions, and drive positive societal impact.

Transformative Learning Experience- Provide a transformative learning experience by integrating academic excellence, industry exposure, and technological proficiency, ensuring students are prepared for the digital and global economy.

Adaptability and Continuous Learning- Cultivate adaptability, resilience, and lifelong learning, empowering students to navigate dynamic business landscapes and contribute meaningfully to society.

Strategic Thinking and Growth- Equip students with analytical, problem-solving, and strategic decision-making skills, enabling them to drive sustainable business growth and innovation in a competitive global market place.

3. Program Educational Objectives (PEO's)

PEO1: To develop students to handle issues related to business and solve problems.

PEO2: To develop leadership qualities in students to lead a team as well as work as member of team.

PEO3: To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.

4. Programme Outcomes (PO's):

After the completion of this program students will be able to:

PO1: Exhibit memory of previously learned financial accounting knowledge by correlating facts and terminologies.

PO2: Conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal, and environmental factors in the core areas of expertise at the national and international levels.

PO3: Understand the concepts of commerce and computer application operations

PO4: Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

PO5: Develop knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

PO6: **Apply** relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

PO7: Utilize domain knowledge of computer programming and implementing the same in E-Commerce sector.

PO8: **Display knowledge and understanding** of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

PO9: Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

PO10: Build wider societal concerns through extension of professional knowledge to community service and engagement in life-long learning process.

5. Program Specific Outcomes (PSO's)

PSO1: Understand the concept of financial markets and its different products

PSO2: **Appraise** the manpower needs of companies in Accounting, Financial analysis, and Management.

PSO3: Design the accounting system and processes for e-commerce and e-business.

6. Course outcomes: Semester – VI	
Course Code & Course Name	**After completion of these courses' students should be able to**
BCHC22351 – Fundamental of Investment	**CO1:** Define the various investment & revenues & to understand the functions and importance of Indian security market. **CO2:** Interpret the concept of TVM (Time Value of Money) concepts and calculations; including future value of a present sum, present value, and present and future values of annuities. **CO3:** Applying the tools to predict the trend of stock price movement and construction of portfolio. **CO4:** Examine the portfolio of investment to reduce risk and earn profit & interpret the evidence relating to market efficiency. **CO5:** Evaluate the role of SEBI in investor protection.
BCHC21352- Business Accounting	**CO1:** What is the various accounting treatment that are required in various corporate events. **CO2:** Understand issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. **CO3:** Select the overall accounting treatment in case of companies explaining the standards and principles of accounting. **CO4:** Analyse the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements. **CO5:** Formulate the financial statements using Business Accounting techniques.
BCHE21019– Insurance and Risk Management	**CO1:** Understand the business environment of Insurance in India & the key concepts in General Insurance contracts and insurance contracts. **CO2:** Understand and identify what is Insurance, why insurance works and to determine insurance needs. **CO3:** Identify various insurance operation, including functions of insurance, insurance markets, insurance regulations & understand the pricing, financing, and risk diversification strategies of insurance companies. **CO4:** Analyze and compare the various kinds of insurance plans as well as the contract selection criteria from a cost benefit point of view. **CO5:** Evaluate the risk adjusted performance measures for risk management and value creation.
BBAE23004 – Services Marketing	**CO1:** Understand distinctive features of services and key elements in services marketing **CO2:** Apply the knowledge of services marketing in framing effective strategies for gaining competitive advantage in the market. **CO3:** Analyze the significance of services marketing in the economy and deeper

	aspects of successful services Marketing. **CO4:** Predict the expectations of customers and translate this knowledge into genuine value for customers. **CO5:** Create service marketing strategies which will provide a competitive edge amongst the various brands in the market.
BCHE21005- Income Tax Law & Practice	**CO1:** Remember the basic concepts of framework of taxation including residential status. **CO2:** Understand the legal framework of Income Tax Act, 1961 and rules made there under relating to five heads of income. **CO3:** Identify the requirements of filling of various forms and returns. **CO4:** Analyse the tax regime and finding methods of tax planning. **CO5:** Measure the income tax liability of an individual or organization.
GEC066018- Research Methodology	**CO1:** Define what constitutes a research problem and identify its significance in the research process. **CO2:** Frame a hypothesis that is testable and aligns with the defined research problem. **CO3:** Recognize the limitations of various hypothesis tests and develop strategies to address them. **CO4:** Understand and be able to create the appropriate layout for a research report. **CO5:** Write and present a thesis, including text setting, footnotes, conclusions, and suggestions.
IAPC99399- Mini Project	**CO1:** Able to find out the relevancy of the concepts learned while conducting research in management issues. **CO2:** Demonstrate the skills learned in writing the mini project report for the problem/topic undertaken for study. **CO3:** Make use of tabulation, charts, and statistical tools for data interpretation. **CO4:** Analyze data and arrive at a meaningful conclusion for the research undertaken. **CO5:** Interpret the data for preparing the effective strategy

7.CO PO Mapping: Semester – VI

BCHC22351	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	-	3	3	3	2	3	2	3	3
CO2	-	-	2	2	3	1	1	-	2	-
CO3	3	3	3	1	-	-		2	-	3
CO4	2	1	1	-	-	3	2	2	1	-
CO5	3	2	-	1	-		2	1	-	3

BCHC21352	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	-	2	1	2	-	2	2	-
CO2	-	3	2	-	2	-	-	-	-	3
CO3	3	2	-	2	-	2	-	2	-	-
CO4	3	1	-	-	2	2	-	-	2	3
CO5	3	-	-	2	2	2	1	2	2	3

BCHE21019	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	-	-	2	1	2	1	2	2	2
CO2	1	3	2	3	2	2	2	2	3	3
CO3	-	2	3	-	3	-	2	-	2	2
CO4	2	1	-	-	3	-	3	3	2	3
CO5	2	2	2	2	-	2	3	-	2	2

BBAE23004	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	-	3	-	-	3	3
CO2	-	2	3	-	2	3	2	2	3	-
CO3	2	1	-	1	2	-	-	-	-	3
CO4	-	2	-	2	3	2	3	2	3	-
CO5	3	3	3	3	-	3	3	-	3	-

BCHE21005	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	2	2			2	3	3	2
CO2	2	2	2	3	2	2	-	2	-	2
CO3	1	-	-	-	3	-	2	2	3	2
CO4	2	2	-	-	1	-	-	-	3	-
CO5	3	3	3	3	3	-	-	3	3	3

GEC066018	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	2	2	2	-	-	-	2	3
CO2	-	2	2	2	-	-	2	-	-	3
CO3	2	-	3	-	2	2	-	3	-	3
CO4	2	2	2	2	3	-	2	-	3	3
CO5	3	2	2	2	3	-	2	2	3	3

IAPC99399	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	1	3	3	-	-
CO2	2	-	-	2	2	-	-	3	2	-
CO3	-	3	3	3	-	-	-	-	3	-
CO4	3	2	-	2	-	3	-	3	-	2
CO5	2	3	2	3	2	3	2	3	2	3

8. Curriculum

Course Name: Fundamentals of Investments
Course Code: BCHC22351

Objectives

- To provide an overview of the various business process, analyse operations, production planning.
- To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Outline

Unit I: The Investment Environment
The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes, and Inflation on return.

Unit II: Fixed Income Securities
Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit III Approaches to Equity Analysis
Hypothesis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market dividend capitalization models, and price earnings multiple approach to equity valuation.

Unit IV: **Portfolio Analysis and Financial Derivatives**
Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

Unit V: Investor Protection
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness, and activism.

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education.
3. R.P. Rastogi, *Fundamentals of Investment,* Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education.
5. Mayo, *An Introduction to Investment,* Cengage Learning.

Course Name: Business Accounting
Course Code: BCHC21352

Objectives:

- To provide an overview of the various accounting treatment that are required in various corporate events which include issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. The objective is to provide overall accounting treatment in case of companies explaining the standards and principles of accounting.
- To help the students to acquire the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements.

Course Outline

Unit I: Accounting for Share Capital & Debentures
Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II: Final Accounts
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Unit III: Valuation of Goodwill and Valuation of Shares
Concepts and calculation: simple problem only.

Unit IV: **Amalgamation of Companies**
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V: **Accounts of Holding Companies/Parent Companies**
Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit VI: **Banking Companies**
Difference between balance sheet of banking and non-banking company.

Unit VII: **Cash Flow Statement**
Concepts of funds. Preparation of cash flow statement asper Indian Accounting Standard (Ind-AS): 7.

Suggested Readings:

1. J.R. Monga, *Fundamentals of Business Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

3. S.N. Maheshwari, and S. K. Maheshwari. *Business Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of *Business Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal**,** *Business Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Business Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Business Accounting,* International Book House.
8. P. C. Tulsian and Bharat Tulsian, Business Accounting, Schad.
9. Amitabha Mukherjee, Mohammed Hanif, Business Accounting, McGraw Hill Education.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Course Name: Insurance & Risk Management
Course Code: BCHE21019

Objectives

- To provide an overview of the various life insurance and general insurance schemes, policies and procedure covering the history and governance prospect of insurance. The subject will also provide knowledge regarding various mathematical prospect of calculation of insurance premiums and risk management.
- To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be able to understand principles of insurance and its usefulness in business, along with its regulatory framework.

Course Outline

Unit I: Introduction and Scope of Insurance
Historical perspective, Conceptual Framework, Meaning, Nature and Scope of Insurance, Classification of Insurance Business viz., Life Insurance and General Insurance. Role of Insurance in Economic Development & Insurers' Obligation towards Rural and Social Sectors. Price of a financial transaction, Statistics, and probability from single risk to portfolios. Pooling risks: mutuality & solidarity Introduction to reinsurance, Principles of Life Insurance and Governance of Insurance Business.

Unit II: Life insurance technique: Basics
Demographical bases, life insurance products: Single premiums, single recurrent and periodic premium insurance, products, Mathematical provisions, life insurance products: Endowment, Life annuity, unit and index linked, pension funds.

Unit III: Life insurance technique: Applications
Life insurance with benefits linked to investment performance, the valuation of the life insurance business, Portfolio Evaluation tools Risks and Solvency, Pension Funds and Occupational Pension Schemes Non-life insurance technique: the basics- Actuarial Model for calculation of premium rates, risk classification non-life technical provisions.

Unit IV: **Financial Aspects of Insurance Management**
Insurance Companies and functions, Mutual Funds, Housing Finance. Important Life Insurance Products and General Insurance Products Determination of Premiums and Bonuses Various Distribution Channels.

Unit V:
Risk Management: Risk management objectives and tools, risk management and value creation, the risk management process, enterprise-wide risk management, Risk management in industrial companies, RAPM - Risk Adjusted Performance Measures, value at Risk and Underwriting, Role of Actuaries- Product framing, Underwriting guidelines. Preparation of Insurance Documents Policy Conditions.

Suggested Readings:

1. Neelam Gulati-Principles of Risk Management& Insurance (Excel Books).
2. Kakkar & Srivastava – Insurance and Risk Management (Universities Press).
3. Vaughan & Vaughan - Fundamentals of risk & Insurance (John Wiley & Sons, New York).
4. Srivastava D.C., Srivastava Shashank - Indian Insurance Industry Transition & Prospects (New Century Publications, Delhi).
5. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi).
6. Gupta P.K, "Insurance *and Risk Management*", Himalya Publishing House.
7. Mishra M.N., "Principles *and Practices of Insurance*'s. Chand and Co.
8. Panda G.S., "*Principles and Practices of Insurance*" Kalyani Publications.
9. Jeevanandam C., "*Risk Management,"* Sultan Chand and Sons.
10. *Principles of Insurance*- Insurance Institute of India.

Course Name: Services Marketing
Course Code: BBAE23004

Objectives

- The course is designed to equip students with the knowledge of marketing of all types of services. This course aims at providing the students with an understanding of the principles and practical issues in the Marketing of Services. On completion of this course, the student will be able to apply their knowledge of marketing principles to services marketing, analyse practical situations/problems, and to suggest broad courses action.
- This course aims at enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

Course Outline

Unit I:
Introduction – Concept – Goods and Services – Characteristics of Services - Classification of services –Significance of Service marketing. Role of services sector in economy. Growth of service sector. Services- Global and Indian Scenario.

Unit II:

Service Marketing Mix – Introduction – Concept – Seven Ps of Marketing – Internal marketing – Consumer Behaviour Profile – Designing Communication mix – Flower of Service. Service Encounter & Moments of Truth. Consumer Expectations & Managing Customer Satisfaction.

Unit III:

Service Delivery and Service Quality – Flexing of Capacity – Channels of Distribution – Channel Functions – Channel Selection – Impact of Information Technology – Service customer relationship – Service failure and Service recovery - Internal marketing - Service Triangle.

Unit IV:

Service Quality – Introduction – Concept of Service Quality – GAP model – SERVQUAL dimensions – Delivery of High-quality service – Emerging trends in service marketing – E-service. Role of Service Personnel & developing customer focused personnel. Concept of Internal marketing.

Unit V:

Strategic issues in service marketing-market segmentation in the marketing of services, target marketing, positioning of services-how to create a positioning strategy, developing and maintaining demand and capacity, Challenges of service marketing - marketing planning for services, developing and managing the customer service function, developing, and maintaining quality of services.

Unit VI:

Service culture; managing by values, recovery, and empowerment; Relationship building: relationship marketing, bonding, and life time value Service industries: insurance, banking, air transportation, courier, education etc. Role of Communication & Integrated Marketing Communication for different service industries:

Suggested Readings:

1. Christopher H. Lovelock, Services Marketing, Prentice Hall.
2. Jha, S.M., Services Marketing, Himalaya Publishing Co.
3. Payna, Adrim, An essence of Services Marketing, Prentice Hall.
4. Ravi Shanker, (2002). Services Marketing: The Indian perspective, Excel Books
5. Srinivasan. R, Services Marketing – The Indian Context.
6. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.

Course Name: Income Tax Law & Practices (DSE-2)
Course Code: BCHE21005

Objective

- The objective of the lesson and the class will be to provide knowledge to the students about the financial market of India, focused on the Stock Market (Capital Market). The pedagogy will include lectures about the various terminologies and concepts of the Share market. The lectures will be designed in such a way to teach students about the practical aspects of share market i.e. how to trade and how to be a good investor.
- To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outline

Unit I: Introduction
Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN).
Residential status; Scope of total income based on residential status of Individual only Exempted income under section 10

Unit II: Computation of Income under different heads-1
Income from Salaries; Income from house property (Only Simple and basic concepts)

Unit III: Computation of Income under differen**theads-2**
Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts).

Unit IV: Computation of Total Income and Tax Liability
Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual.

Unit V: Preparation of Return of Income
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition.* Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish, and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, Delhi.

Course Name: Research Methodology (GE)
Course Code: GEC066018

Course objectives

- This course aims to equip students with the essential skills and knowledge needed to design, conduct, and analyze research in various fields.
- It will cover key aspects of research methodology, including formulating research questions, developing hypotheses, selecting appropriate research designs, and understanding qualitative and quantitative methods.
- Students will learn to collect, analyze, and interpret data using statistical tools and software. The course will also emphasize ethical considerations in research, ensuring students understand the importance of integrity and responsibility in their work.
- By the end of the course, students will be prepared to undertake independent research projects and critically evaluate existing research.

Course Outline

Unit I -Research Methodology: An Introduction

Meaning of Research, Objectives of Research, Motivation in Research, Types of Research, Research Approaches, Significance of Research, Research Methods versus Methodology, Research Topic

Unit II- Research Design

Meaning of Research Design, Need for Research Design, Features of a Good Design, Important Concepts relating to Research Design, Different Research Designs, Basic Principles of Experimental Designs

Unit III- Methods of Data Collection

Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Collection of Data through Schedules, Difference between Questionnaires and Schedules, Some Other Methods of Data Collection, Collection of Secondary Data

Unit IV- Processing and Analysis of Data

Processing Operations, Elements/Types of Analysis, Statistics in Research, Measures of Central Tendency, Measures of Dispersion, Measures of Asymmetry, Measures of Relationship, Simple Regression Analysis, Multiple Correlation and Regression, Partial Correlation, Association in Case of Attribute

Unit V- Practical Training for Research

Observations, Questionnaires, Interviews

Unit VI- Research ethics

Unit VII- Review of published research in the relevant field

Unit VIII- Availability of books at various Libraries

Suggested Readings:

1. Creswell, J. W., & Creswell, J. D. (2018). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (5th ed.). SAGE Publications.
2. Silverman, D. (2013). Doing Qualitative Research (4th ed.). SAGE Publications.
3. Babbie, E. (2016). The Practice of Social Research (14th ed.). Cengage Learning.
4. Yin, R. K. (2018). Case Study Research and Applications: Design and Methods (6th ed.). SAGE Publications.
5. Flick, U. (2018). An Introduction to Qualitative Research (6th ed.). SAGE Publications.
6. Bryman, A. (2016). Social Research Methods (5th ed.). Oxford University Press.
7. Patton, M. Q. (2015). Qualitative Research & Evaluation Methods: Integrating Theory and Practice (4th ed.). SAGE Publications.
8. Saunders, M., Lewis, P., & Thornhill, A. (2019). Research Methods for Business Students (8th ed.). Pearson.
9. Trochim, W. M., & Donnelly, J. P. (2016). The Research Methods Knowledge Base (3rd ed.). Cengage Learning.
10. Cohen, L., Manion, L., & Morrison, K. (2017). Research Methods in Education (8th ed.). Routledge.
11. Seale, C. (Ed.). (2018). Researching Society and Culture (4th ed.). SAGE Publications.
12. Robson, C., & McCartan, K. (2016). Real World Research (4th ed.). Wiley.
13. Creswell, J. W., & Plano Clark, V. L. (2017). Designing and Conducting Mixed Methods Research (3rd ed.). SAGE Publications.
14. Neuman, W. L. (2014). Social Research Methods: Qualitative and Quantitative Approaches (7th ed.). Pearson.
15. Blaikie, N. (2018). Designing Social Research: The Logic of Anticipation (3rd ed.). Polity Press.
16. Maxwell, J. A. (2013). Qualitative Research Design: An Interactive Approach (3rd ed.). SAGE Publications.
17. Denzin, N. K., & Lincoln, Y. S. (Eds.). (2018). The SAGE Handbook of Qualitative Research (5th ed.). SAGE Publications.

18. Mertens, D. M. (2014). Research and Evaluation in Education and Psychology: Integrating Diversity with Quantitative, Qualitative, and Mixed Methods (4th ed.). SAGE Publications.
19. Kothari, C. R. (2004). Research Methodology: Methods and Techniques (2nd ed.). New Age International.

Note: The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

9. Lesson Plan

BCHC22351–Fundamentals of Investment

Unit	Particulars	Class No.	Pedagogy of Class
	Introduction to Syllabus, CO's & PO's	C-1	Lecture
Unit-I	The Investment Environment – Introduction, The investment decision process,	C-2	Lecture
Unit-I	Types of Investments – Commodities, Real Estate and	C-3,4	Lecture
Unit-I	Financial Assets, the Indian securities market	C-5,6	Lecture
Unit-I	The market participants and trading of securities,	C-7,8	Lecture
Unit-I	Security market indices,	C-9,10	Lecture
Unit-I	Sources of financial information,	C-11	Lecture
Unit-I	Concept of return and risk,	C-12,13	Lecture
Unit-I	Impact of Taxes and Inflation on return.	C-14,15	Lecture
Unit-I	Clarification class	C-16	Clarification class
Unit-I	Classroom assignment I	C-17	Classroom assignment
Unit-I	Presentation I	C-18	Presentation
Unit-II	Fixed Income Securities- Bond features,	C-19,20	Lecture
Unit-II	types of bonds, estimating bond yields	C-21,22	Lecture
Unit-II	Bond Valuation types of bond risks	C-23,24	Lecture
Unit-II	default risk and credit rating	C-25	Lecture
Unit-II	Presentation II	C-26	Presentation
Unit-II	Hypothesis Introductions to Fundamental Analysis,	C-27,28	Lecture
Unit-II	Clarification class	C-29	Clarification class
Unit-III	Technical Analysis and Efficient Market dividend capitalization models	C-30,31	Lecture
Unit-III	Price earnings multiple approach to equity valuation	C-32,33	Lecture
Unit-III	Classroom assignment II	C-34	Classroom assignment
Unit-III	Presentation III	C-35	Presentation
Unit-III	Clarification class	C-36	Clarification class
Unit-IV	Portfolio and Diversification,	C-37,38	Lecture
Unit-IV	Mutual Funds	C-39	Lecture
Unit-IV	Introduction to Financial Derivatives	C-40,41	Lecture
Unit-IV	Financial Derivatives Markets in India	C-42,43	Lecture
Unit-IV	Role of SEBI and stock exchange in investor protection	C-44,45	Lecture
Unit-IV	Clarification class	C-46	Clarification class
Unit-IV	Classroom assignment III	C-47	Classroom assignment
Unit-IV	Quiz	C-48	Quiz
Unit V	Investor grievances and their redressal system	C-49,50,51	Lecture
Unit V	insider trading, investors' awareness, and activism	C-52,53	Lecture
Unit V	Clarification class	C-54	Clarification class
Unit V	Classroom assignment IV	C-55	Classroom

			assignment
Unit V	Practical problems	C-56	Lecture
Unit V	Practical problems	C-57	Lecture
Unit V	Practical problems	C-58	Lecture
Unit V	Revision	C-59	Lecture
Unit V	Revision	C-60	Lecture

BCHC21352–Business Accounting

Unit	Particulars	Class No.	Pedagogy of Class
	Introduction to Syllabus, CO’s & PO’s	C-1	Lecture
Unit-I	Accounting of share Capital & Debentures	C-2	Lecture
Unit-I	Issue of share capital	C-3,4	Lecture
Unit-I	Forfeiture, Reissue of forfeited shares	C-5,6,7	Lecture
Unit-I	Issue and forfeiture of share	C-8,9,10	Lecture
Unit-I	Redemption of Preference Shares	C-11	Lecture
Unit-I	Process of Book building	C-12	Lecture
Unit-I	Redemption of Preference Shares	C-13,14	Lecture
Unit-I	Issue of debentures	C-15,16	Lecture
Unit-I	Rights Share	C-17	Lecture
Unit-I	Buy Back Shares	C-18,19	Lecture
Unit-I	Bonus Shares	C-20,21	Lecture
Unit-I	Clarification class	C-22	Clarification class
Unit-I	Classroom assignment I	C-23	Classroom assignment
Unit-II	Concept of financial statements	C-24	Lecture
Unit-II	Instructions for preparation of balance sheet	C-25,26	Lecture
Unit-II	Practical Problems on preparation of balance sheet	C-27,28	Lecture
Unit-II	Instructions for preparation of P/L A/c	C-29	Lecture
Unit-II	Preparation of P/L A/c	C-30	Lecture
Unit-II	Clarification class	C-31	Clarification class
Unit-II	Classroom assignment II	C-32	Classroom assignment
Unit-II	Presentation I	C-33	presentation
Unit-III	Valuation of Shares	C-34	Lecture
Unit-III	Valuation Of Goodwill	C-35	Lecture
Unit-III	Clarification class	C-36	Clarification class
Unit-III	Classroom assignment III	C-37	Classroom assignment
Unit-III	Presentation II	C-38	Presentation
Unit-IV	Concept of Amalgamation	C-39	Lecture
Unit-IV	Accounting Standard 14	C-40	Lecture
Unit-IV	Purchase Consideration	C-41	Lecture
Unit-IV	Accounting Treatment in books of purchasing company: Format Discussion	C-42	Lecture
Unit-IV	Practical Problems on Accounting Treatment	C-43,44	Lecture
Unit-IV	Accounting Treatment in books of transferor company: Format Discussion	C-45	Lecture
Unit-IV	Practical Problems on Accounting Treatment	C-46	Practical
Unit-IV	Internal Reconstruction	C-47	Lecture
Unit-IV	Clarification class	C-48	Clarification class
Unit-IV	Classroom assignment III	C-49	Classroom assignment
Unit-IV	Presentation III	C-50	Presentation
Unit-V	Concept of holding & subsidiary company	C-51	Lecture

Unit-V	Provision of AS-21	C-52,53	Lecture
Unit-V	Clarification class	C-54	Clarification class
Unit-VI	Difference between Banking and non-banking balance sheet (I)	C-55	Lecture
Unit-VI	Clarification class	C-56	Clarification class
Unit-VI	Classroom assignment	C-57	Classroom assignment
Unit-VI	Concept of funds, preparation of cash flow statement as per IND AS-7	C-58	Lecture
Unit-VI	Clarification Class	C-59	Clarification Class
Unit-VI	Quiz	C-60	Quiz

BCHE21019–Insurance and Risk Management

Unit	Particulars	Class No.	Pedagogy of Class
	Introduction to Syllabus, CO's & PO's	C-1	Lecture
Unit-I	Introduction and Scope of Insurance - History.	C-2	Lecture
Unit-I	Conceptual Framework, Meaning, nature and Scope of Insurance.	C-3	Lecture
Unit-I	Role of insurance in economic development and rural obligation	C-4	Lecture
Unit-I	Price of a financial transaction, Statistics, probability	C-5	Lecture
Unit-I	Pooling of risk, Portfolio, Mutually and Solidarity intro to Reinsurance	C-6,7	Lecture
	Principles of Life Insurance and Governance		
Unit-I	Clarification Class – I	C-8	Clarification Class
Unit-II	Activity	C-9	Activity
Unit-II	Life Insurance techniques- Bases, Demographic basis	C-10	Lecture
Unit-II	Life Insurance products - Single Premium, Periodic Premium	C-11	Lecture
Unit-II	Mathematical provisions and Endowment plans	C-12	Lecture
Unit-II	Life Annuity, Index linked plans, Pension funds	C-13	Lecture
Unit-II	Class room assignment I	C-14	Lecture
Unit-II	Clarification Class – II	C-15	Lecture
Unit-II	Activity	C-16	Activity
Unit-III	Life Insurance Techniques Applications	C-17	Lecture
Unit-III	Valuation of life insurance business, Portfolio evaluation	C-18	Lecture
Unit-III	Risk and Solvency	C-19	Lecture
Unit-III	Pension funds and occupational pension schemes	C-20	Lecture
Unit-III	Take Home Assignment I		Take Home Assignment
Unit-III	Non-life insurance techniques	C-21	Lecture
Unit-III	Actuarial Model, Calculations, Technical provisions	C-22	Lecture
Unit-III	Presentation I	C-23	Presentation
Unit-III	Activity	C-24	Activity
Unit-III	Clarification Class – III	C-25	Clarification Class
Unit-IV	Insurance Companies and functions	C-26,27	Lecture
Unit-IV	Classroom Assignment II	C-28	Class room assignment
Unit-IV	Insurance Companies and functions	C-29	Lecture
Unit-IV	Mutual Funds	C-30	Lecture
Unit-IV	Activity	C-31	Activity
Unit-IV	Seminar	C-32	Seminar
Unit-IV	Housing Finance	C-33,34	Lecture
Unit-IV	Presentation II	C-35	Presentation
Unit-IV	Important Life Insurance Products and General Insurance Products	C-36-37	Lecture
Unit-IV	Class room assignment III	C-38,39	Class room assignment

Unit-IV	Take Home Assignment II		Take Home Assignment
Unit-IV	Determination of Premiums and Bonuses Various Distribution Channels.	C-40,41	Lecture
Unit-IV	Quiz I	C-42	Quiz
Unit-IV	Clarification class-IV	C-43	Clarification class
Unit-V	Risk Management: Risk management objectives and tools	C-44,45	Lecture
Unit-V	Risk management and value creation	C-46,47	Lecture
Unit-V	Classroom Assignment IV	C-48	Classroom Assignment
Unit-V	The risk management process	C-49,50	Lecture
Unit-V	Enterprise-wide risk management	C-51	Lecture
Unit-V	Quiz II	C-52	Quiz
Unit-V	Risk management in industrial companies,	C-53	Lecture
Unit-V	RAPM - Risk Adjusted Performance Measures	C-54,55	Lecture
Unit-V	Value at Risk and Underwriting	C-56	Lecture
Unit-V	Role of Actuaries- Product framing, Underwriting guidelines. Preparation of Insurance Documents Policy Conditions.	C-57,58	Lecture
Unit-V	Presentation III	C-59	Presentation
Unit-V	Clarification class V	C-60	Lecture

BBAE23004 –Services Marketing

Unit	Particulars	Class No.	Pedagogy of Class
	Introduction to Syllabus, CO's & PO's	C-1	Lecture
Unit-I	Introduction concept - Goods and Services, Characteristics of Services	C-2	Lecture
Unit-I	Importance of services	C-3,4	Lecture
Unit-I	Significance of service marketing	C-5,6	Lecture
Unit-I	Role of services sector in economy	C-7	Lecture
Unit-I	Growth of service sector. Services- Global and Indian Scenario	C-8	Lecture
Unit-I	Clarification Class I	C-9	Clarification Class
Unit-II	Service marketing mix - Introduction and Concept- Seven Ps of Marketing	C-10	Lecture
Unit-II	Internal Marketing	C-11	Lecture
Unit-II	Presentation I	C-12	Presentations
Unit-II	Consumer Behaviour Profile	C-13	Lecture
Unit-II	Analyze marketing mix of AXIS bank (CRA I)	C-14	Class Room Assignment
Unit-II	Designing Communication Mix	C-15	Lecture
Unit-II	Flower of Service	C-16	Lecture
Unit-II	Caselets	C-17	Lecture
Unit-II	Clarification Class II	C-18	Clarification Class
Unit-III	Service Delivery and Service Quality	C-19	Lecture
Unit-III	Service delivery- Channels of distribution, Flexing the capacity	C-20,21	Lecture
Unit-III	Functions and selection of channels of distribution & impact of IT	C-22,23	Lecture
Unit-III	Presentation II	C-24	Presentation
Unit-III	Analyze Marketing Mix of Taj group of Hotels (CRA II)	C-25	Classroom Assignment
Unit-III	Service delivery- Channels of distribution, Flexing the capacity	C-26	Lecture
Unit-III	Classroom Assignment II	C-27	Classroom Assignment
Unit-III	Service Quality & Service Customer Relationship	C-28	Lecture
Unit-III	Service failure and recovery and Service Triangle	C-29	Lecture
Unit-III	Take Home Assignment I		Take Home Assignment
Unit-III	Service failure and recovery and Service Triangle	C-30	Lecture
Unit-III	Clarification Class III	C-31	Clarification Class
Unit-IV	Service Quality - Introduction and concept	C-32	Lecture
Unit-IV	Caselets	C-33	Lecture
Unit-IV	Quiz I	C-34	Quiz
Unit-IV	GAP Model	C-35	Lecture
Unit-IV	Classroom Assignment	C-36	Classroom Assignment
Unit-IV	GAP Model	C-37	Lecture
Unit-IV	SERVQUAL dimensions	C-38,39	Lecture
Unit-IV	Presentation III	C-40	Presentation

Unit-IV	Emerging Trends in service marketing-E service	C-41	Lecture
Unit-IV	Group Discussion	C-42	Group Discussion
Unit-IV	Role of Service Personnel & developing customer focused personnel	C-43	Lecture
Unit-IV	Concept of Internal marketing	C-44	Lecture
Unit-IV	Clarification Class IV	C-45	Clarification Class
Unit-V	Strategic Issues in Service Marketing	C-46	Lecture
Unit-V	Market segmentation in the marketing of services, target marketing, positioning of services-how to create a positioning strategy	C-47	Lecture
Unit-V	Developing and maintaining demand and capacity	C-48	Lecture
Unit-V	Take Home Assignment II		Take Home Assignment
Unit-V	Challenges in Service Marketing - Marketing planning in services	C-49	Lecture
Unit-V	Developing and managing the customer service function, developing, and maintaining quality of services	C-50	Lecture
Unit-V	Clarification Class V	C-51	Clarification Class
Unit-VI	Service culture; managing by values, recovery, and empowerment	C-52	Lecture
Unit-VI	Classroom Assignment IV	C-53	Classroom Assignment
Unit-VI	Relationship building: relationship marketing, bonding, and life time value Service industries: insurance	C-54,55	Lecture
Unit-VI	Role of Communication & Integrated Marketing Communication for different service industries: air transportation, courier	C-56,57	Lecture
Unit-VI	Revision	C58	Lecture
Unit-VI	Caselets	C59	Lecture
Unit-VI	Clarification Class VI	C60	Clarification Class

BCHE21005–Income Tax Law & Practice (DSE-2 Group B)

Unit	Particulars	Class No.	Pedagogy of Class
	Introduction to Syllabus, CO's & Po's	C-1	Lecture
Unit-I	Basic concepts: Income, agricultural income	C-2,3	Lecture
Unit-I	Person, assesses	C-4	Lecture
Unit-I	Assessment year, Previous year,	C-5	Lecture
Unit-I	Gross total income, total income, maximum marginal rate of tax.	C-6	Lecture
Unit-I	Permanent Account Number (PAN)	C-7	Lecture
Unit-I	Residential status; Scope of total income based on residential status of Individual	C-8	Lecture
Unit-I	Exempted income under section 10	C-10	Lecture
Unit-I	Clarification Class	C-11	Clarification Clas
Unit-I	Classroom assignment I	C-12	Classroom assignment
Unit-II	Income from Salaries	C-13,14,15	Lecture
Unit-II	Income from house property	C-16,17,18	Lecture
Unit-II	Clarification Class	C-19	Clarification Class
Unit-II	Classroom assignment II	C-20	Classroom assignment
Unit-II	Presentation-I	C-21	Presentation
Unit-III	Profits and gains of business or profession	C-22,23,24	Lecture
Unit-III	Capital gains;	C-25,26,27	Lecture
Unit-III	Income from other sources	C-28,29,30	Lecture
Unit-III	Clarification class	C-38	Clarification class
Unit-III	Class Assignment III	C-39	Classroom Assignment
Unit-III	Presentation-II	C-40	Presentation
Unit-IV	Income of other persons included in assesses total income;	C-41	Lecture
Unit-IV	Aggregation of income and set-off and carry forward of losses;	C-42	Lecture
Unit-IV	Deductions from gross total income	C-43	Lecture
Unit-IV	Computation of total income of individuals	C-44	Lecture
Unit-IV	Rebates and reliefs	C-45	Lecture
Unit-IV	Computation of total income of firms	C-46	Lecture
Unit-IV	Tax liability of an individual.	C-47	Lecture
Unit-IV	Clarification class-IV	C-48	Clarification class
Unit-V	Quiz	C-49	Quiz
Unit-V	Filing of returns	C-50,51	Lecture
Unit-V	On-line filing of Returns of Income	C-53	Lecture
Unit-V	TDS;	C-53,54	Lecture
Unit-V	Provision Procedures of Compulsory On-Line filing of returns for specified assesses	C-55,56	Lecture
Unit-V	Clarification class	C-57	Clarification class
Unit-V	Class Assignment IV	C-58	Classroom

			Assignment
Unit-V	Presentation	C-59	Presentation
	Revision	C-60	Lecture

GEC066018-Research Methodology (GE)

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction About the Subject and COs, POs	C-1	Lecture
Unit-I	Meaning of Research	C-2	Lecture
Unit-I	Objectives of Research	C-3	Lecture
Unit-I	Motivation in Research	C-4	Lecture
Unit-I	Types of Research	C-5	Lecture
Unit-I	Research Approaches	C-6	Lecture
Unit-I	Significance of Research	C-7	Lecture
Unit-I	Research Methods versus Methodology	C-8	Lecture
Unit-I	Research Topic	C-9	Lecture
Unit-II	Clarification Class-I	C-10	Clarification Class
Unit-II	Meaning of Research Design	C-11	Lecture
Unit-II	Need for Research Design	C-12	Lecture
	Take Home Assignments		Take Home Assignments
Unit-II	Features of a Good Design	C-13	Lecture
Unit-II	Important Concepts relating to Research Design	C-14	Lecture
Unit-II	Important Concepts relating to Research Design	C-15	Lecture
Unit-II	Different Research Designs	C-16	Lecture
Unit-II	Different Research Designs	C-17	Lecture
Unit-II	Basic Principles of Experimental Designs	C-18	Lecture
Unit-II	Basic Principles of Experimental Designs	C-19	Lecture
Unit-II	Activity	C-20	Activity
	Class Room Assignment	C-21	Class Room Assignment
Unit-II	Clarification Class	C-22	Clarification Class
Unit-III	Collection of Primary Data	C-23	Lecture
Unit-III	Observation Method	C-24	Lecture
Unit-III	Interview Method	C-25	Lecture
Unit-III	Collection of Data through Questionnaires	C-26	Activity
Unit-III	Collection of Data through Schedules	C-27	Lecture
	Take Home Assignments		Take Home Assignments
Unit-III	Difference between Questionnaires and Schedules	C-28	Lecture
Unit -III	Some Other Methods of Data Collection	C-29	Lecture
Unit-III	Some Other Methods of Data Collection	C-30	Lecture
Unit-III	Collection of Secondary Data	C-31	Lecture
Unit-III	Clarification Class	C-32	Clarification Class
Unit-III	Activity-	C-33	Activity

Unit-IV	Processing Operations	C-34	Lecture
Unit-IV	Quiz	C-35	Quiz
Unit-IV	Elements of Analysis	C-36	Lecture
Unit-IV	Types of Analysis	C-37	Lecture
Unit-IV	Statistics in Research	C-38	Lecture
Unit-IV	Measures of Central Tendency	C-39	Lecture
Unit-IV	Measures of Dispersion	C-40	Lecture
Unit-IV	Measures of Asymmetry	C-41	Lecture
Unit-IV	Measures of Relationship	C-42	Lecture
Unit-IV	Activity	C-43	Activity
Unit-IV	Multiple Correlation	C-44	Lecture
	Class Room Assignment	C-45	Class Room Assignment
Unit-IV	Regression	C-46	Lecture
Unit-IV	Partial Correlation	C-47	Lecture
Unit-IV	Association in Case of Attribute	C-48	Lecture
Unit-IV	Clarification Class	C-49	Clarification Class
	Take Home Assignment		Take Home Assignment
Unit-IV	Presentation	C-50	Presentation
Unit-V	Practical Training for Research	C-51	Lecture
Unit-V	Observations	C-52	Lecture
Unit-V	Questionnaires	C-53	Lecture
Unit-V	Interviews	C-54	Lecture
Unit-V	Research Ethics	C-55	Lecture
Unit-V	Review of published research in the relevant field	C-56	Lecture
Unit-V	Availability of books at various Libraries	C-57	Lecture
Unit-V	Class Room Assignment	C-58	Class Room Assignment
Unit-V	Seminar	C-59	Seminar
Unit-V	Activity	C-60	Activity

Note:
This is a tentative lesson plan. The same may change from faculty to faculty as per the teaching pedagogy adopted by the faculty

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