

Detailed Course Scheme

Bachelor of Commerce B.Com (Hons) 3 Years/ B.Com (Hons) with Research 4 Years

Semester- IV (2024-2028)

DOC202406210026



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 (January-June) Even Semester, along with Examination pattern is as follows:

Course Scheme

Semester-IV

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	BCHC21250	DSC-11	Essentials of Corporate Law	3	1	0	4
2.	BCHC22251	DSC-12	Business Statistics	3	1	0	4
3.	BCHC21252	DSC-13	Fundamentals of Management Accounting	3	1	0	4
4.	BCHC21350	DSC-14	Auditing & Corporate Governance	3	1	0	4
5.		GE-4	One from the pool of GE -Group B	3	1	0	4
6.	AECE55002	AEC-4	Biodiversity & Environmental Conservation (EVS-II)	2	0	0	2
7.	SEC077004	SEC-4	Ability & Skill Enhancement –II	2	0	0	2
8.		VAC-4	One from the pool of VAC- Group B	2	0	0	2
9.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
			Total	21	5	0	27

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	Two Mid-term Sessional of 15 marks each (15+15)	30
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Attendance	75%+: 5 marks	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 educate and inspire capable and competent leaders with a futuristic business acumen & entrepreneurial spirit.

2. Mission

To equip the students of school of commerce & management with the ability to explore, examine, think critically, and develop professional skills to become responsible global leaders who can contribute meaningfully to the industry and society through excellence in learning and practice-oriented research.

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:

P01 Exhibit memory of previously learned financial accounting knowledge by correlating facts and terminologies.

P02 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.

P03. Understand the concepts of commerce and computer application operations

P04. Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

P05. Develop knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

P06. Apply relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

P07. Utilize domain knowledge of computer programming and implementing the same in E-Commerce sector.

P08. Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

P09. Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

P010. 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 – IV	
Course Codes & Course Name	After completion of these courses' students should be able to
BCHC21250- Essentials of Corporate Law	<p>C01: Explain about the structure of company from its formation to its working to its winding up provision regarding auditor, director, their remuneration.</p> <p>C02: Identify provisions of the Companies Act 2013 and the Depositories Act, 1996.</p> <p>C03: Develop company contracts and become confident therein to prepare & maintain corporate contracts.</p> <p>C04: Analyse Case studies involving issues in corporate laws.</p> <p>C05: Evaluate the learnings of the students about the different laws and understand its applications.</p>
BCHC22251 – Business Statistics	<p>C01: Define the basic statistical tools used for managerial decision-making.</p> <p>C02: Understand and interpret simple linear regression analysis and use it in business decision making.</p> <p>C03: Apply Numerical Analysis & have wider knowledge of statistics with more emphasis on business applications.</p> <p>C04: Analyze the data & take the decisions, combine managerial judgment and statistical analysis are more likely to be successful.</p> <p>C05: Decide the use of suitable statistical tools and techniques to assist in better decision making.</p>
BCHC21252– Fundamentals of Management Accounting	<p>C01: Understand the basic management accounting concepts and their applications in managerial decision making. Gain the knowledge about the difference between cost accounting, financial accounting, and Management accounting</p> <p>C02: Make use of cost volume profit analysis technique to take decision about make or buy product, shut down or continue business or alternative decisions by buying.</p> <p>C03: Classify the budgets and preparation of budget to control the costs and improve the profitability. of specific to overall objects of business organisation.</p> <p>C04: Analyze the variance to control over cost and wastage of resources leads to enhance efficiency.</p> <p>C05: Evaluate the techniques of Management Accounting in managerial decision making.</p>
BCHC21350- Auditing & Corporate Governance	<p>C01: List and explain the auditing principles, procedures, and techniques in accordance with current legal requirements & professional standards</p> <p>C02: Explain the principles of Corporate Governance and Corporate Social Responsibility (CSR).</p> <p>C03: Identify and make use of the role of auditing in business.</p>

	<p>C04: Examine and analyse the areas for internal control in the corporate sector.</p> <p>C05: Evaluate the books of account and different criteria for corporate social responsibility of the business.</p>
GEC066022- Research Methods in Business Management (From the pool of GE- Group B)	<p>C01: Demonstrate the analytical abilities and research skills among the students & give hands on experience and learning in Business Research.</p> <p>C02: Apply research design, sample design and sampling methods.</p> <p>C03: Apply appropriate methods for data collection for research work.</p> <p>C04: Examine the statistical tools for data analysis and interpretation & also understand the analytical techniques to face the stormy challenges, aimed at fulfilling the objective of business decision making.</p> <p>C05: Interpret the various research methods and its usefulness in real business situations.</p>
AECE55002- Biodiversity & Environmental Conservation (EVS-II)	<p>C01: Understand theoretical & Practical aspect of environment studies.</p> <p>C02: Acquire knowledge about environmental pollution sources, effects, and control measures of environmental pollution.</p> <p>C03: Analyze causes of environmental degradation</p> <p>C04: Apply innovations in business- an environmental Perspective</p> <p>C05: Explain different Environmental laws and policies.</p>
SEC077004 – Ability and Skill Enhancement-IV	<p>C01: Design the resume and know about different format</p> <p>C02: Know and classify the different types of interviews i.e. Mock Interview, HR Expert Mock Interview, Telephonic Interviews.</p> <p>C03: Examine the Company Specific Research and Presentation.</p> <p>C04: Build conversation skill</p> <p>C05: Find out Industry suitable for internship or job.</p>
VAC088015- Business & Managerial Ethics (from the pool of VAC-Group B)	<p>C01: Understand the role of moral philosophy in shaping ethical decision-making processes.</p> <p>C02: Understand the arguments for and against ethics in business, including the ethical relativism perspective.</p> <p>C03: Understand how globalization poses challenges to ethical decision-making in businesses.</p> <p>C04: Analyze the ethical dimensions of hierarchical organizational structures and their impact on decision-making.</p> <p>C05: Evaluate the challenges and opportunities of integrating ethical values into global business operations.</p>

7. CO PO Mapping: Semester – IV

BCHC21250	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01		3	3		3		3			3
C02	3		2	3	2		2	3		
C03		3		2		3			2	3
C04	3	3		2		1			3	3
C05	3	2	3	1		3			2	1

BCHC22251	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	1	2	3	2	2	2	3	3	2
C02	1	3	1	2	2	1	3	2	2	3
C03	3	2	3	1	1	2	2	1	1	2
C04	2	2	3	2	2	3	2	2	3	2
C05	3	3	2	3	3	3	3	3	3	3

BCHC21252	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	3	2	3	2	3	-	2	2	2
C02	3	2	2	1	2	3	-	-	2	2
C03	3	2	2	2	-	3	-	-	2	2
C04	2	1	2	2	2	2	-	-	2	3
C05	3	2	2	3	2	1	2	2	3	3

BCHC21350	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	2	3	2	1	3	1	2		3
C02	3	2	1	2	2			2	2	3
C03	1	2	2	1		1	3		2	3
C04	2	3	2	2	3	2	2	2	1	3
C05	2	3	3	3	3	3	3	3	3	3

GEC066022	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	2	2	3	2	3	2	2	3	3
C02	1	3	2	2	3	2	1	2	2	2
C03	3	3	2	2	3	2	2	1	3	2
C04	2	1	1	2	2	3	2	2	3	1
C05	3	3	3	3	3	3	3	3	3	3

AECE55002	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01		2	3	3	2	3	3	3	3	2
C02	2	2	2	2	2	2		3	2	3
C03		3	3	2		3	3		3	2
C04	3	2		2	2	2	3	3	2	2
C05	2	3	2	3	2	3	2	3	2	

SEC077004	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01	3	3	2	3	2	2		3	3	3
C02	3	3	3	3	3	2		2	2	3
C03	2	2			3	2		1	2	3
C04	3	3	2	3	2	2		1	2	3
C05	3	3	3	3	3	2	3	3	2	2

VAC088015	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01	3	2	3	2	1	2	3	3	3	3
C02	2	3	2	3	2		3	3	2	3
C03	3	2	2	3	2	3		1	3	1
C04		2	3	2	3	3	3	3	3	2
C05	3	3	3	3	3	2	3	3	3	3

BCHE21016	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01	2	2	2	3	2	3	2	2	3	3
C02	1	3	2	2	3	2	1	2	2	2
C03	3	3	2	2	3	2	2	1	3	2
C04	2	1	1	2	2	3	2	2	3	1
C05	3	3	3	3	3	3	3	3	3	3

8. Curriculum

Course Name: Essentials of Corporate Law Course Code: BCHC21250

Objectives

- To know about the structure of company from its formation to its working to its winding up provision regarding auditor, director, their remuneration.
- The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Outline

Unit I: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit II: Documents

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback, and provisions regarding buyback; issue of bonus shares.

Unit III: Management

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers, and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

Unit IV: Dividends, Accounts, Audit

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.

Unit V: Depositories Law

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B. Com (Hons.) CBCS 14.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company.
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Butterworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell.
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.

Course Name: Business Statistics

Course Code: BCHC22251

Objectives

- Math and statistics allow a manager to take decisions that are data based. The business managers who combine managerial judgement and statistical analysis are more likely to be successful. This is where the importance of this field of study to a business manager lies.
- The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.

Course Outline

Unit I: Statistical Data and Descriptive Statistics

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency
 - i. Mathematical averages including arithmetic mean, geometric mean, and harmonic mean. Properties and applications.
 - ii. Positional Averages
Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative.
Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance

- d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit II: Probability and Probability Distributions

Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required).

- a. Expectation and variance of a random variable
- b. Probability distributions:
 - i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
 - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
 - iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.

Unit III: Simple Correlation and Regression Analysis

- a. **Correlation Analysis:** Meaning of Correlation: simple, multiple, and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation.
- b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit IV: Index Numbers

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted.

Tests of adequacy of index numbers, Base shifting, splicing, and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

Unit V: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second-degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.

Unit VI: Sampling Concepts, Sampling Distributions and Estimation:

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling).

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

Course Name: Fundamentals of Management Accounting

Course Code: BCHC21252

Objective

- Management Accounting utilizes the principles and practices of Financial Accounting and Cost Accounting and the thrust is on determining policy and formulating plans to achieve desired objectives of Management. The objective of management accounting is that it helps in Planning and Formulation of Future Policies, helps in the Interpretation of Financial Information, Controlling Performance, Organizing, helps in the Solution of Strategic Business Problems and Coordinating Operations.
- To impart the students, knowledge about the use of financial, cost, and other data for the purpose of managerial planning, control and decision making.

Course Outline

Unit I: Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

Unit II: Budgetary Control

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit III: Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations, and applications. Variance Analysis – material, Labour, overheads, and sales variances. Disposition of Variances, Control Ratios.

Unit IV: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic

methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit V: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.

Unit VI: Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Readings:

1. Charles Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. ***Introduction to Management Accounting***, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley (India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh, Surender, *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House.
6. Singh, S. K., and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
7. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education.
8. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

Course Name: Auditing and Corporate Governance

Course Code: BCHC21350

Course Objectives

- To provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.
- To appreciate the role of auditing in business
- To familiarize the students with the concepts of internal control.

Course Outline

Unit I: Introduction Auditing

Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit II: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit III: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

Unit IV: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Unit V: Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

Unit VI

Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate CSE and Business Ethics, CSE and Sustainability, Corporate Governance's provisions under the Companies Act 2013, CSR Committee, CSE Models, Codes, and Standards on CSR.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers).
6. KV Bhanu Murthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan.
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education.
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press.
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press.
13. Relevant Publications of ICAI on *Auditing (CARO)*.
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

Course Name: Research Methods in Business Management
(From the pool of GE-Group B)
Course Code: GEC066022

Objectives

- To equip the students with the basic understanding of the research methodology in changing business scenario.
- To provide an insight into the application of dynamic analytical techniques to face the stormy challenges, aimed at fulfilling the objective of business decision making.

Course Outline

Unit I: Introduction

Concept of Research and Its Application in Various Functions of Management, Types of Research, Types of Business Problems Encountered by the Researcher, Problems and Precautions to the Researchers. Process of Research: Steps Involved in Research Process. Research Design: Various Methods of Research Design.

Unit II: Collection of Data

Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Determination and Selection of Sample Member, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Types of Questions, Sequencing of Questions, Check Questions, Length of Questionnaire, Precautions in Preparation of Questionnaire and Collection of Data.

Unit III: Analysis of Data

Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA).

Unit IV: Report Preparation

Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography and Annexure in the Report: Their Significance, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons.

Suggested Readings:

1. Cooper and Schindler - Business Research Methods (Tata McGraw Hill, 9th Edition).
2. Saunders - Research Methods for Business students (Pearson Education, 2nd Edition, 2007).
3. Panneerselvam - Research Methodology (Prentice Hall of India, Edition 2008).
4. Gravetter - Research Method for Behavioural Sciences (Cengage Learning).
5. Beri G.C - Marketing Research (Tata McGraw Hill, 4th Edition).
6. Kothari C R – Research Methodology Methods & Techniques (New Age International Publishers, 2nd Edition, 2004).

Course Name: Biodiversity & Environmental Conservation (EVS-II)

Course Code: AECE55002

Objectives:

- To gain knowledge about the environment and its conservation along with sustainable development.
- To apply the concepts and principles of environmental science to propose solutions to specific environmental problems.
- To analyse environmental writings and predictions and their impact on subsequent developments in human relationship with the environment.
- To evaluate the adequacy of conclusions about environmental phenomena.

Course Outline:

Unit I: Biodiversity and Conservation

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic, and Informational value.

Unit II: Environmental Pollution

Environmental pollution: types, causes, effects, and controls; Air, water, soil, and noise pollution nuclear hazards and human health risks, Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

Environmental Policies & Practices: Sustainability and sustainable development. Climate change, global warming, ozone layer depletion, acid rain, and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. Nature reserves, tribal populations and rights, and human-wildlife conflicts in the Indian context.

Unit III: Human Communities and the Environment

Human population growth: Impacts on environment, human health, and welfare. Resettlement and rehabilitation of project-affected persons; case studies. Disaster management: floods, earthquakes, cyclones, and landslides. Environmental movements: Chipko, Silent Valley, Bishnoi of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Fieldwork; Visit an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds, and basic principles of identification. Study of simple ecosystems-pond, river, Delhi Ridge, etc.

Suggested Readings:

1. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic press, 2011.
2. Rao MN and Datta AK, 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
3. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
4. Ricklefs, R. E., & Miller, G.L. 2000. Ecology. W. H. Freeman, New York.
5. Robbins, P. 2012. Political ecology: A critical introduction. John Wiley & Sons.
6. Rosencranz, A., Divan, S. & Noble, M.L. Environmental law, and policy in India. 2001. Tripathi 1992.
7. Sengupta, R. 2003. Ecology and economics (OUP): An approach to sustainable development." OUP Catalogue.
8. Singh, J.S., Singh, S.P. and Gupta, S.R. 2006. Ecology, Environment and Resource Ecology, Environment and Resource Conservation. Anamaya Publishers.
9. Sodhi, N.S., Gibson, L. & Raven, P.H.G. (eds). 2013. Conservation biology: voices from the Tropics. John Wiley & Sons.
10. Van Leeuwen, C. J., & Vermeire, T. G. 2007. Risk assessment of chemicals.
11. World Commission on Environment and Development. 1987. Our Common Future. Oxford: Oxford University Press.

Course Name: Ability & Skill Enhancement IV

Course Code: SEC077004

Objectives

- The objectives of the module are to make students self-confident individuals by developing leadership and organising skills; to guide students in making appropriate and responsible decisions; to give each student a realistic perspective of work-related skills and to help students prepare effective interview questions to conduct effective interviews.

Course Outline - Final Assessment – Mock Interviews & PI Kit Submission

Unit I: Tele – Etiquettes

Receiving Calls, placing a call, Ending Calls, transferring calls, Taking Message/ Voice Mails, Placing call on hold, Handling Complaints.

Unit II: Confidence Building & Brain Storming

How to build confidence by positive thinking, identifying negative thoughts, how to control negative thoughts entering our mind, identifying personal talents, and its ways to improve, how to develop good habits and having principles and always follow them.

Need to learn new things, ideas, and skills, what is brain storming, why do we need it, what are the different ways of brain storming through logics and reasoning, Brain Storming Session.

Unit III: PI Kit

What is resume, Format of Resume, Formatting, Resume Preparation, Covering Letter, PI Kit.

Unit IV: Interview Skills

Mastering the art of giving interviews in - selection or placement interviews, web /video conferencing, Mock Interview, HR Expert Mock Interview, Telephonic Interviews.

Unit V: Internship Preparation: Company Specific Research and Presentation Identifying domain specific industries, researching the industry, Industry analysis, Presentation on specific industry/company.

Course Name: Business & Managerial Ethics

Course Code: VAC088015

Course Outcomes: After the completion of this course the students will be able to-

CO 1: Understand the role of moral philosophy in shaping ethical decision-making processes.

CO 2: Understand the arguments for and against ethics in business, including the ethical relativism perspective.

CO 3: Understand how globalization poses challenges to ethical decision-making in businesses.

CO 4: Analyze the ethical dimensions of hierarchical organizational structures and their impact on decision-making.

CO 5: Evaluate the challenges and opportunities of integrating ethical values into global business operations.

Course Outlines:

Unit I: CSR in Business

Concept of CSR; Changing expectation of society; Models of CSR: - Carroll's Model; Ackerman's Model. Importance of Social Responsibility of Business

Unit II: Ethical Issues in Business: Marketing

Characteristics of Free and Perfect competitive market, Monopoly oligopoly, Corruption and Bribery; Ethics in Advertising (Truth in Advertising).

Unit III:

Finance: Fairness and Efficiency in Financial Market, Insider Trading, Greenmail, Golden Parachute. **HR:** Workers Right and Duties: Workplace safety, sexual harassment, whistles blowing.

Unit IV: Managerial Ethics

Ethical Decision Making. Role of Moral philosophy in decision making; Argument for and against of Ethics in Business. The challenge of ethical issues due to Globalization. Power and Politics in Organization. Hierarchism as an organizational value. Indian ethos in Management.

Suggested Readings

1. Business Ethics Text and Cases, C.S.V. Murthy, Himalaya Publishing House.
2. Business Ethics, Francis & Mishra, TMH.
3. Business Ethics, Fernando A. C., Pearson.

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 Plans: Semester - IV

BCHC21250–Essentials of Corporate Law

Unit	Particulars	Class No.	Pedagogy of Class
Unit- I	Introduction-Company, Administration of Company Law	C-1	Lecture
Unit- I	National Company Law Appellate Tribunal, Characteristics of a company	C-2	Lecture
Unit- I	lifting of corporate veil	C-3	Lecture
Unit- I	types of companies including one person company	C-4	Lecture
Unit- I	small company, and dormant company	C-5	Lecture
Unit- I	association not for profit	C-6	Lecture
Unit- I	illegal association	C-7	Lecture
Unit- I	association not for profit	C-8	Lecture
Unit- I	illegal association	C-9	Lecture
Unit- I	formation of company	C-10	Lecture
Unit- I	Online filling documents	C-11	Lecture
Unit- I	Promoter and their legal position	C-12	Lecture
Unit- I	Class Room Assignment	C-13	Class Room Assignment
Unit- I	Online registration of company	C-14	Lecture
Unit- I	Class Presentation I	C-15	Presentation
Unit- I	Pre incorporation contract	C-16	Lecture
Unit- I	Clarification Class	C-17	Clarification
Unit -II	Memorandum of association	C-18	Lecture
Unit -II	Articles of association	C-19	Lecture
Unit -II	Doctrine of constructive notice	C-20	Lecture
Unit -II	indoor management	C-21	Lecture
Unit -II	prospector-shelf and red herring prospectus	C-22	Lecture
Unit -II	misstatement in prospectus	C-23	Lecture
Unit -II	GDR; book-building; issue	C-24	Lecture
Unit -II	allotment and forfeiture of share	C-25	Lecture
Unit -II	transmission of shares	C-26	Lecture
Unit -II	buyback and provisions regarding buyback	C-27	Lecture
Unit -II	issue of bonus shares	C-28	Lecture
Unit -II	Class Presentation	C-29	Presentation
Unit -II	Clarification Class	C-30	Clarification class
Unit -III	Classification of director, Women director	C-31	Lecture
Unit-III	Class room Assignment	C-32	Class Room Assignment
Unit -III	DIN Appointment, Disqualification	C-33	Lecture
Unit-III	Power of director	C-34	Lecture
Unit -III	Legal position of director duties of director, Removal of director	C-35	Lecture
Unit-III	KMP Managing director, manager	C-36	Lecture
Unit -III	Meeting of shareholder and board of director	C-37	Lecture

Unit-III	Types of meeting, Conduct of meeting, Requisites of valid meeting, Meeting through video conferencing, E- Voting	C-38	Lecture
Unit -III	Provision of meeting AGM, Committees of BOD	C-39	Lecture
Unit -III	Quiz	C-40	Quiz
Unit -III	Audit committee, Nomination Committee	C-41	Lecture
Unit-III	Remuneration Committee	C-42	Lecture
Unit -III	stakeholder relationship committee, CSR Committee	C-43	Lecture
Unit-III	Clarification Class	C-44	Clarification class
Unit -IV	Dividend, Accounts: Meaning	C-45	Lecture
Unit -IV	Audit Meaning, Provisions	C-46	Lecture
Unit -IV	Quiz	C-47	Quiz
Unit -IV	Provision Related to dividend; Provision Related to Books of accounts	C-48	Lecture
Unit -IV	Provision Related to Audit, auditors' appointment	C-49	Lecture
Unit -IV	Provision Related to Rotation of Auditor	C-50	Lecture
Unit -IV	Auditor Report, Provision Regarding Auditor Report, Secretarial audit	C-51	Lecture
Unit -IV	Winding up: Meaning, modes of winding up	C-52	Lecture
Unit -IV	Class Room Assignment-3	C-53	Class Assignment
Unit -IV	Insider trading, Provision for Insider trading	C-54	Lecture
Unit -IV	Whistle blowing policy: Concept & Meaning, Whistle blowing Mechanism	C-55	Lecture
Unit -IV	Clarification Class IV	C-56	Clarification Class
Unit -V	Depository Act 1996, Rights of depository, Depository Act: Obligation of depository	C-57	Lecture
Unit- V	participants issuers and beneficial owners	C-58	Lecture
Unit -V	inquiry and inspections, penalty	C-59	Lecture
Unit- V	Clarification Class	C-60	Clarification class

BCHC22251-Business Statistics

Unit	Particulars	Class No.	Pedagogy of Class
Unit- I	Nature and Classification of data: univariate, bivariate and multivariate data; timeseries; and cross-sectional data	C-1	Lecture
Unit- I	Measures of Central Tendencies-Mean, Geometric Mean	C-2	Lecture
Unit- I	PPT Presentation	C-3	Presentation
Unit- I	Positional Averages-Median	C-4	Lecture
Unit- I	Mode, Harmonic Mean	C-5	Lecture
Unit- I	Classroom Assignment-1	C-6	Assignment
Unit- I	Quartiles Deciles, Percentiles and Graphic Determination of Median and Mode	C-7	Lecture
Unit- I	Measures of Variations; Range, quartile deviation, mean deviation,	C-8	Lecture
Unit- I	Standard Deviation; and their coefficients, Properties of standard deviation/variance	C-9	Lecture
Unit- I	Skewness: Meaning, Measurement using Karl Pearson' method	C-10	Lecture
Unit- I	Bowley's Method Concept of Kurtosis	C-11	Lecture
Unit- I	Clarification Class	C-12	Clarification Class
Unit- II	Probability, Theory of Probability	C-13	Lecture
Unit- II	Approaches to calculation of Probability	C-14	Lecture
Unit- II	Calculation of Event Probability	C-15	Lecture
Unit- II	Addition and Multiplication Laws of Probability, Probability Distributions: Binomial	C-16	Lecture
Unit- II	Quiz	C-17	Quiz
Unit- II	Probability distribution function, Constants, Shape, Fitting of binomial distribution	C-18	Lecture
Unit- II	Poisson Distribution, Probability function, Fitting of Poisson Distribution	C-19	Lecture
Unit- II	Classroom Assignment	C-20	Assignment
Unit- II	Normal Distribution, Probability Distribution Function, Properties of a normal curve,	C-21	Lecture
Unit- II	Calculation of Probabilities	C-22	Lecture
Unit- II	Clarification Class	C-23	Clarification Class
Unit-III	Correlation: Sample, Multiple, Partial, Linear and Non linear	C-24	Lecture
Unit- III	Correlation and Causation, Scattered Diagram	C-25	Lecture
Unit- III	Karl Pearson's Coefficient of Correlation	C-26	Lecture
Unit-III	Correlation and Probable Error	C-27	Lecture
Unit-III	Rank Correlation	C-28	Lecture
Unit-III	Regression Analysis, Properties; Correlation and Regression	C-29	Lecture
Unit- III	Estimation of Regression; Least Square Method	C-30	Lecture
Unit-III	Regression Standard error of estimate and its use in interpreting the result.	C-31	Lecture

Unit- III	Revision Class	C-32	Revision Class
Unit-III	Clarification Class	C-33	Clarification Class
Unit-IV	Meaning and uses of index numbers	C-34	Lecture
Unit-IV	Construction of index numbers:	C-35	Lecture
Unit-IV	fixed and chain base: univariate and composite.	C-36	Lecture
Unit-IV	Aggregative and average of relatives – simple and weighted	C-37	Lecture
Unit-IV	Tests of adequacy of index numbers, Base shifting, splicing, and deflating.	C-38	Lecture
Unit-IV	Problems in the construction of index numbers;	C-39	Lecture
Unit-IV	Construction of consumer price indices:	C-40	Lecture
Unit-IV	Important share price indices, including BSE SENSEX and NSE NIFTY.	C-41	Lecture
Unit-IV	Clarification Class	C-42	Clarification Class
Unit-V	Time Series Analysis: Components; additive and Multiplicative Model	C-43	Lecture
Unit-V	Trend Analysis; Fitting of trend line using principle of least squares – linear	C-44	Lecture
Unit-V	Second degree parabola and exponential.	C-45	Lecture
Unit-V	Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa;	C-46,47	Lecture
Unit-V	Moving averages, Seasonal variations	C-48	Lecture
Unit-V	Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to moving Averages Method	C-49	Lecture
Unit-V	Clarification Class	C-50	Clarification Class
Unit-VI	Populations and samples, Parameters and Statistics	C-51	Lecture
Unit-VI	Classroom Assignment	C-52	Assignment
Unit-VI	Sampling, Sampling Methods, Simple random Sample, Stratified Sampling, Systematic, Judgment and convenience Sampling	C-53	Lecture
Unit-VI	Populations and samples, Parameters and Statistics, Descriptive and inferential statistics;	C-54	Lecture
Unit-VI	PPT Presentation	C-55	Presentation
Unit-VI	Concept of Sampling Distribution	C-56	Lecture
Unit-VI	Point and Interval estimation of means (large samples) and proportions	C-57	Lecture
Unit-VI	Quiz	C-58	Quiz
Unit-VI	Revision Class	C-59	Revision Class
Unit-VI	Clarification Class	C-60	Clarification Class

BCHC21252–Fundamentals of Management Accounting

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Meaning, Objectives, Nature, and Scope of management accounting	C-1	Lecture
Unit-I	Difference between cost accounting and management accounting	C-2	Lecture
Unit-I	Cost control & Cost reduction	C-3	Lecture
Unit-I	Cost & Management accounting	C-4	Lecture
Unit-I	Clarification Class	C-5	Clarification Class
Unit-II	Budgetary Control	C-6	Lecture
Unit-II	Concept of budget, budgeting, and budgetary control	C-7	Lecture
Unit-II	Objectives, merits, and limitations, Budget administration	C-8	Lecture
Unit-II	Class Assignment	C-9	Class assignment
Unit-II	Functional budgets, Fixed budget	C-10	Lecture
Unit-II	flexible budget	C-11	Lecture
Unit-II	PPT Presentation	C-12	Presentation
Unit-II	Zero base budgeting	C-13	Lecture
Unit-II	Zero base budgeting-Practice	C-14	Lecture
Unit-II	Programme and performance budgeting and practice	C-15,16	Lecture
Unit-II	Clarification Class	C-17	Clarification Class
Unit-III	Standard Costing	C-18	Lecture
Unit-III	Meaning of standard cost and standard costing, Advantages, limitations, and application of standard costing	C-19,20	Lecture
Unit-III	Class Assignment	C-21	Assignment
Unit-III	Variance Analysis – Material	C-22	Lecture
Unit-III	Variance Analysis – Material- Mix & Sub Usage	C-23	Lecture
Unit-III	Variance Analysis – Labour	C-24	Lecture
Unit-III	PPT Presentation-	C-25	Presentation
Unit-III	Variance Analysis – Labour- Yield, Idle Time	C-26	Lecture
Unit-III	Labor cost variance	C-27	Class Assignment
Unit-III	Quiz	C-28	Quiz-1
Unit-III	Variance Analysis- Overhead	C-29	Lecture
Unit-III	Variance Analysis- Overhead, Expenditure	C-30	Lecture
Unit-III	Sales Variance	C-31	Lecture
Unit-III	Disposition of Variances, Control Ratios	C-32,33	Lecture
Unit-III	Clarification Class	C-34	Clarification Class
Unit-IV	Pricing Decisions: Various methods of pricing	C-35	Lecture
Unit-IV	Marginal Costing	C-36	Lecture
Unit-IV	Absorption versus Variable Costing	C-37	Lecture
	Quiz	C-38	Quiz
Unit-IV	Cost- Volume-Profit Analysis, Profit / Volume ratio	C-39	Lecture
Unit-IV	Break-even analysis-algebraic and graphic methods & Angle of incidence	C-40	Lecture

Unit-IV	Margin of safety	C-41	Lecture
Unit-IV	Key factor, determination of cost indifference point.	C-42	Lecture
Unit-IV	Clarification Class	C-43	Clarification Class
Unit-IV	Marginal Costing	C-44	Lecture
Unit-V	Decision Making –Introduction- Steps in Decision Making Process	C-45	Lecture
Unit-V	Concept of Relevant Costs and Benefits, Various short-term decision-making situations	C-46	Lecture
Unit-V	Profitable product mix- Decision	C-47	Lecture
Unit-V	Profitable product mix-Analysis	C-48	Lecture
Unit-V	Classroom Assignment-3	C-49	Assignment
Unit-V	Acceptance or Rejection of special/ export offers	C-50	Lecture
Unit-V	Make or buy, Addition or Elimination of a product line	C-51	Lecture
Unit-V	Digital banking system in India	C-52	Lecture
Unit-V	Sell or process further, Sell or process -Product Line	C-53	Lecture
Unit-V	Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing	C-54	Lecture
Unit-V	Operate or shut down	C-55	Lecture
Unit-V	Clarification Class	C-56	Clarification Class
Unit-VI	Contemporary Issues- Responsibility Accounting: Concept, Significance	C-57	Lecture
Unit-VI	Different Responsibility Centers	C-58	Lecture
Unit-VI	Mutual Fund framework, Divisional Performance Measurement: Financial	C-59	Lecture
Unit-VI	Clarification Class	C-60	Clarification Class

BCHC21350–Auditing & Corporate Governance

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction to Auditing	C-1	Lecture
Unit-I	Introduction, Meaning, definition	C-2	Lecture
Unit-I	Objectives- Primary & Secondary	C-3	Lecture
Unit-I	Basic Principles and Techniques	C-4,5	Lecture
Unit-I	Classification of Audit	C-6	Lecture
Unit-I	Audit Planning, Internal Control	C-7	Lecture
Unit-I	Class Room Assignment 1	C-8	Class Room Assignment
Unit-I	Internal Check & Audit	C-9	Lecture
Unit-I	Audit Procedure – Vouching	C-10	Lecture
Unit-I	Presentation 1	C-11	Presentation
Unit-I	Clarification Class	C-12	Clarification Class
Unit -II	Audit of Limited Companies, Company Auditor- Qualifications & Disqualification	C-13	Lecture
Unit -II	Appointment	C-14	Lecture
Unit -II	Rotation	C-15	Lecture
Unit -II	Removal of Auditors & Remuneration	C-16	Lecture
Unit -II	Rights and Duties	C-17	Lecture
Unit -II	Company Auditors	C-19	Lecture
Unit -II	Presentation 2	C-20	Presentation
Unit -II	Auditor's Report- Contents and Types	C-21	Lecture
Unit -II	Class Room Assignment 2	C-22	Class Room Assignment
Unit -II	Liabilities of Statutory Auditors under the Companies Act 2013	C-23	Lecture
Unit -II	Clarification Class	C-24	Clarification Class
Unit- III	Special Areas of Audit, Special features of Cost audit	C-25	Lecture
Unit- III	Cost, management & Tax Audit	C-26	Lecture
Unit- III	Tax audit	C-28	Lecture
Unit- III	Management audit	C-29	Lecture
Unit- III	Recent Trends in Auditing	C-30	Lecture
Unit- III	Basic considerations of audit in EDP Environment	C-31	Lecture
Unit- III	Computer aided audit techniques and tools	C-32	Lecture
Unit- III	Class Room Assignment 3	C-33	Class Room Assignment
Unit- III	Auditing Standards	C-34	Lecture
Unit- III	Relevant Case Studies	C-35	Lecture
Unit- III	Clarification Class	C-36	Clarification Class
Unit -IV	Quiz	C-37	Quiz
Unit -IV	Corporate Governance	C-38	Lecture
Unit -IV	Theories & Models of Corporate Governance	C-39	Lecture
Unit -IV	Broad Committees of Corporate Governance	C-40	Lecture
Unit -IV	Corporate Governance Reforms. Major Corporate Scandals in India and Abroad	C-41	Lecture
Unit -IV	Class Room Assignment 4	C-42	Class room

			Assignment
Unit -IV	Common Governance Problems Noticed in various Corporate Failures.	C-43	Lecture
Unit -IV	Codes & Standards on Corporate Governance	C-44	Lecture
Unit -IV	Clarification Class	C-45	Clarification Class
Unit -V	Business Ethics, Morality, and ethics	C-46	Lecture
Unit -V	business values and ethics	C-47	Lecture
Unit -V	approaches and practices of business ethics (I)	C-48	Lecture
Unit -V	corporate ethics, ethics program, codes of ethics & ethics committee	C-49	Lecture
Unit -V	Ethical Behaviour: Concepts and advantages, Rating Agencies	C-50	Lecture
Unit -V	Clause 49 and Listing Agreement	C-51	Lecture
Unit -V	Presentation 3	C-52	Presentation
Unit -V	Clarification Class	C-53	Clarification Class
Unit- VI	Corporate Social Responsibility (CSR)	C-54	Lecture
Unit -VI	Introduction to CSR, Concept of CSR, Corporate Philanthropy	C-55	Lecture
Unit- VI	Strategic Planning and Corporate Social Responsibility	C-56	Lecture
Unit -VI	Relationship of CSR with Corporate Sustainability	C-57	Lecture
Unit- VI	CSR provisions under the Companies Act 2013	C-58	Lecture
Unit -VI	CSR Committee, Codes, and Standards on CSR	C-59	Lecture
Unit- VI	Clarification Class	C-60	Clarification Class

GEC066022–Research Methods in Business Management (From the pool of GE-Group B)

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Concept of Research	C-1	Lecture
Unit-I	Application in Various Functions of Management	C-2,3	Lecture
Unit-I	Types of Research,	C-4	Lecture
Unit-I	Types of Business Problems Encountered by the Researcher	C-5	Lecture
Unit-I	Problems and Precautions to the Researchers	C-6	Lecture
Unit-I	Process of Research: Steps Involved in Research Process.	C-7,8	Lecture
Unit-I	Research Design: Various Methods of Research Design.	C-9,10	Lecture
Unit-I	Clarification Class	C-11	Clarification Class
Unit-I	Concept of Sample, Sample Size and Sampling Procedure	C-12	Lecture
Unit II	Class Assignment-1	C-13	Class assignment
Unit II	Various Types of Sampling Techniques	C-14,15,16	Lecture
Unit -II	Determination and Selection of Sample Member	C-17,18	Lecture
Unit -II	PPT Presentation	C-19	Class Presentation
Unit- II	Types of Data: Secondary and Primary,	C-20,21	Lecture
Unit -II	Various Methods of Collection and Data	C-22,23	Lecture
Unit- II	Preparation of Questionnaire and Schedule,	C-24	Lecture
Unit-II	Types of Questions, Length of Questionnaire	C-25	Lecture
Unit-II	Sequencing of Questions, Check Questions	C-26	Lecture
Unit-II	Precautions in Preparation of Questionnaire and Collection of Data	C-27,28	Lecture
Unit-II	Clarification Class	C-29	Clarification Class
Unit-III	Coding, Editing and Tabulation of Data, Hypothesis Testing	C-30,31	Lecture
Unit-III	Quiz	C-32	Quiz
Unit-III	Various Kinds of Charts and Diagrams Used in Data Analysis	C-33,34,35	Lecture
Unit-III	Class Assignment	C-36	Class Assignment
Unit-III	Bar and Pie Diagrams and their Significance,	C-37,38,39	Lecture
Unit-III	Use of SPSS in Data Analysis,	C-40,41,42	Lecture
Unit-III	Application and Analysis of Variance (ANOVA).	C-43,44	Lecture
Unit-III	Clarification Class	C-45	Clarification Class
Unit-IV	Types and Layout of Research Report	C-46	Lecture
Unit-IV	QUIZ	C-47	Quiz/Activity
Unit-IV	Precautions in Preparing the Research Report	C-48, 49	Lecture
Unit-IV	Presentation	C-50	Presentation
Unit-IV	Bibliography and Annexure in the Report	C-51,52	Lecture
Unit-IV	Class Assignment	C-53	Class Assignment
Unit-IV	Report and its Significance,	C-54	Lecture
Unit-IV	Drawing Conclusions	C-55	Lecture

Unit-IV	Suggestions	C-56	Lecture
Unit-IV	Recommendations to the Concerned Persons	C-57	Lecture
Unit-IV	Clarification of Class	C-58	Clarification Class
Unit-IV	Class Revision	C-59	Revision Class
Unit-IV	Class Revision	C-60	Revision Class

AECE55002–Biodiversity & Environmental Conservation (EVS-II)

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	Introduction to Biodiversity and Conservation	C-1	Lecture
Unit-I	Levels of biological diversity: genetic, species and ecosystem diversity	C-2	Lecture
Unit-I	Bio-geographic zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation	C-3	Lecture
Unit-I	Class room Assignment	C-4	Classroom Assignment
Unit-I	Endangered and endemic species of India	C-5	Lecture
Unit-I	Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions;	C-6	Lecture
Unit-I	Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity	C-7	Lecture
Unit-I	Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic & Informational value	C-8	Lecture
Unit-I	Clarification Class I	C-9	Clarification Class
Unit- II	Environmental Pollution: Introduction	C-10	Lecture
Unit-II	types, causes, effects, and controls; Air, water, soil, and noise pollution	C-11	Lecture
Unit- II	Presentation I	C-12	Presentation
Unit-II	Nuclear hazards and human health risks	C-13	Lecture
Unit- II	Class room Assignment	C-14	Classroom Assignment
Unit-II	Solid waste management: Control measures of urban and industrial waste, Pollution case studies	C-15	Lecture
Unit- II	Quiz-1	C-16	Quiz
Unit-II	Environmental Policies & Practices: Sustainability and sustainable development	C-17	Lecture
Unit- II	Climate change, global warming, ozone layer depletion, acid rain, impacts on human communities & agriculture	C-18	Lecture
Unit-II	Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act;	C-19	Lecture
Unit-II	Clarification Class II	C-20	Clarification Class
Unit-III	Human Communities and the Environment-Introduction	C-21	Lecture
Unit-III	Human population growth: Impacts on environment, human health, and welfare	C-22	Lecture
Unit-III	Presentation	C-23	Class Presentation
Unit-III	Resettlement & rehabilitation of project affected persons	C-24	Lecture
Unit-III	Quiz	C-25	Quiz
Unit-III	Fieldwork; Visit an area to document environmental assets: river/ forest/ flora/fauna, etc.	C-26	Lecture
Unit-III	Classroom Assignment –III	C-27	Classroom Assignment
Unit-III	Case studies (e.g., CNG vehicles in Delhi) Visit to a local polluted site Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds, and basic principles of identification	C-28	Lecture
Unit-III	Study of simple ecosystems-pond, river, Delhi Ridge, etc.	C-29	Lecture
Unit-III	Clarification Class III	C-30	Clarification Class

SEC077004 –Ability and Skill Enhancement-IV

Unit	Particulars	Class No.	Pedagogy of Class
Unit -I	Receiving Calls, placing a call, Ending Calls	C-1	Lecture
Unit- I	Class Assignment-I	C-2	Class Assignment
Unit I	Transferring calls, Taking Message/ Voice Mails, Placing call on hold, Handling Complaints	C-3	Lecture
Unit-I	Clarification of Class	C-4	Clarification Class
Unit-II	How to build confidence by positive thinking,	C-5	Lecture
Unit-II	identifying negative thoughts, how to control negative thoughts entering our mind, identifying personal talents, and its ways to improve	C-6	Lecture
Unit-II	Quiz	C-7	Quiz
Unit II	how to develop good habits and having principles and always follow them	C-8	Lecture
Unit II	Need to learn new things, ideas, and skills	C-9	Lecture
Unit -II	PPT Presentation	C-10	Presentation
Unit- II	what is brain storming, why do we need it,	C-11	Lecture
Unit-II	what are the different ways of brain storming through logics and reasoning	C-12	Lecture
Unit II	Clarification of Class	C-13	Class clarification
Unit- III	What is resume, Format of Resume, Formatting	C-14	Lecture
Unit-III	Class Assignment	C-15	Assignment
Unit -III	Resume Preparation,	C-16	Lecture
Unit -III	PPT presentation	C-17	Presentation
Unit-III	Covering Letter, PI Kit	C-18	Lecture
Unit-III	Clarification of Class	C-19	Class clarification
Unit-IV	Mastering the art of giving interviews in selection or placement interviews	C-20	Lecture
Unit- IV	web /video conferencing	C-21	Lecture
Unit -IV	Mock Interview (Questions)	C-22	Lecture
Unit-IV	Telephonic Interviews	C-23	Lecture
Unit-IV	Clarification of Class	C-24	Class clarification
Unit-V	Identifying domain specific industries	C-25	Lecture
Unit-V	Researching the industry	C-26	Lecture
Unit-V	Quiz	C-27	Quiz
Unit- V	Industry analysis	C-28	Lecture
Unit-V	Class Assignment	C-29	Assignment
Unit-V	Clarification Class	C-30	Clarification Class

VAC088015–Business & Managerial Ethics (From the pool of VAC-Group B)

Unit	Particulars	Class No.	Pedagogy of Class
Unit-I	CSR in Business –Introduction	C-1	Lecture
Unit-I	Concept of CSR; Changing expectation of society	C-2	Lecture
Unit-I	Models of CSR: - Carroll's Model	C-3	Lecture
Unit-I	Models of CSR Ackerman's Model	C-4	Lecture
Unit-I	Quiz-1	C-5	Quiz
Unit-I	Importance of Social Responsibility of Business	C-6	Lecture
Unit-I	Clarification Class I	C-7	Clarification Class
Unit-II	Ethical Issues in Business: Marketing	C-8	Lecture
Unit-II	Characteristics of Free and Perfect competitive market, Monopoly Market	C-9	Lecture
Unit-II	Classroom Assignment I	C-10	Classroom Assignment
Unit-II	Oligopoly Market	C-11	Presentation
Unit-II	Presentation I	C-12	Quiz
Unit-II	Corruption and Bribery	C-13,14	Lecture
Unit-II	Ethics in Advertising (Truth in Advertising)	C-15	Lecture
Unit-II	Quiz-2	C-15	Lecture
Unit-II	Classroom Assignment II	C-17	Lecture
Unit-II	Clarification Class II	C-18	Classroom Assignment
Unit-III	Finance: Fairness and Efficiency in Financial Market, Insider Trading	C-19	Clarification Class
Unit-III	Greenmail, Golden Parachute	C-20	Lecture
Unit-III	HR: Workers Right and Duties: Workplace safety, sexual harassment, whistles blowing.	C-21	Lecture
Unit-III	Presentation II	C-22	Presentation
Unit-III	Clarification Class III	C-23	Clarification Class
Unit-IV	Managerial Ethics-Ethical Decision Making; Role of Moral philosophy in decision making	C-24	Quiz
Unit-IV	Argument for and against of Ethics in Business	C-25	Lecture
Unit-IV	The challenge of ethical issues due to Globalization	C-26	Lecture
Unit-IV	Classroom assignment-III	C-27	
Unit-IV	Power and Politics in Organization	C-28	Lecture
Unit-IV	Hierarchism as an organizational value. Indian ethos in Management	C-29	Lecture
Unit-IV	Clarification Class IV	C-30	Clarification Class

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.

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