

# **Detailed Course Scheme**

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

**Semester VI  
(2024- 2028)**

DOC202406210028



**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.	BCHE21020	DSC-22	International Economics & Foreign Exchange Management	3	1	0	4
5.		DSE-2	One from the pool of DSE- Group B	3	1	0	4
6.		GE-6	One from the pool of GE- Group B	3	1	0	4
7.	IAPC99399	IAPC-4	Internship/Apprenticeship / <b>Project</b> /Community Outreach	-	0	4	2
8.	WHNN99000		Workshops/Seminars/Human Values/Social Service/ NCC/NSS	-	-	-	1
			<b>Total</b>	<b>18</b>	<b>6</b>	<b>4</b>	<b>27</b>

### **Discipline Specific Electives (DSE)**

Sr.No.	Course Code	Course Name				
<b>Group B</b>						
5	BCHE21005	Income Tax Law and Practice ( <b>DSE-2</b> )	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	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
<b>TOTAL</b>	<b>50</b>	

### **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 – VI

Course Code & Course Name	After completion of these courses' students should be able to
BCHC22351 – Fundamental of Investment	<p><b>C01:</b> Define the various investment &amp; revenues &amp; to understand the functions and importance of Indian security market.</p> <p><b>C02:</b> 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.</p> <p><b>C03:</b> Applying the tools to predict the trend of stock price movement and construction of portfolio.</p> <p><b>C04:</b> Examine the portfolio of investment to reduce risk and earn profit &amp; interpret the evidence relating to market efficiency.</p> <p><b>C01:</b> Evaluate the role of SEBI in investor protection.</p>
BCHC21352- Business Accounting	<p><b>C01:</b> What is the various accounting treatment that are required in various corporate events.</p> <p><b>C02:</b> Understand issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company.</p> <p><b>C03:</b> Select the overall accounting treatment in case of companies explaining the standards and principles of accounting.</p> <p><b>C04:</b> Analyse the conceptual knowledge of the Business Accounting and to learn the techniques of preparing the financial statements.</p> <p><b>C05:</b> Formulate the financial statements using Business Accounting techniques.</p>
BCHE21019– Insurance and Risk Management	<p><b>C01:</b> Understand the business environment of Insurance in India &amp; the key concepts in General Insurance contracts and insurance contracts.</p> <p><b>C02:</b> Understand and identify what is Insurance, why insurance works and to determine insurance needs.</p> <p><b>C03:</b> Identify various insurance operation, including functions of insurance, insurance markets, insurance regulations &amp; understand the pricing, financing, and risk diversification strategies of insurance companies.</p> <p><b>C04:</b> Analyze and compare the various kinds of insurance plans as well as the contract selection criteria from a cost benefit point of view.</p> <p><b>C05:</b> Evaluate the risk adjusted performance measures for risk management and value creation.</p>
BCHE21020- International Economics and Foreign Exchange	<p><b>C01:</b> Define about international economics, trade theory and trade policy.</p> <p><b>C02:</b> Understand about international finance&amp; its role in economy.</p> <p><b>C03:</b> Identify role of financial institutions in foreign exchange management.</p> <p><b>C04:</b> Examine the methods of international trade settlement.</p>

Management	Interpret the exchange rate mechanism and its effects on export finance.
BCHE21005- Income Tax Law & Practice	<p><b>C01:</b> Remember the basic concepts of framework of taxation including residential status.</p> <p><b>C02:</b> Understand the legal framework of Income Tax Act, 1961 and rules made there under relating to five heads of income.</p> <p><b>C03:</b> Identify the requirements of filling of various forms and returns.</p> <p><b>C04:</b> Analyse the tax regime and finding methods of tax planning.</p> <p><b>C05:</b> Measure the income tax liability of an individual or organization.</p>
GEC066013- Entrepreneurship (From the pool of GE - Group B)	<p><b>C01:</b> Define entrepreneurial behaviour and its constituents list out the qualities of entrepreneur.</p> <p><b>C02:</b> Relate various theories and concepts of entrepreneurship in their working &amp; interpret the various government policies for Start-ups and SME sector.</p> <p><b>C03:</b> Make use of entrepreneurial knowledge &amp; process in the economic development.</p> <p><b>C04:</b> Discover the obstacles in the way of women entrepreneurship and analyse the feasibility of any business project.</p> <p><b>C05:</b> Select an industry for perusing entrepreneurial venture.</p>
IAPC99399- Mini Project	<p><b>C01:</b> Able to find out the relevancy of the concepts learned while conducting research in management issues.</p> <p><b>C02:</b> Demonstrate the skills learned in writing the mini project report for the problem/topic undertaken for study.</p> <p><b>C03:</b> Make use of tabulation, charts, and statistical tools for data interpretation.</p> <p><b>C04:</b> Analyze data and arrive at a meaningful conclusion for the research undertaken.</p> <p><b>C05:</b> Interpret the data for preparing the effective strategy</p>



### 7.CO PO Mapping: Semester – VI

BCHC22351	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	3	2		2	2		3		3
C02	2	1		3	2			3		3
C03	3	3	3		2	3			3	3
C04	3	3		2				2	2	2
C05	3	3		3	3		3	3	3	3

BCHC21352	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	1	2	3	2	1	2	2	3	2
C02	2	2	2	2	2	1	3	2	2	3
C03	3	2	2	2	3	1	2	2	2	1
C04	2	2	3	2	1	3	2	2	3	1
C05	3	3	3	3	3	3	3	3	3	3

BCHE21019	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	2	3			2		3	3	3
C02	2		3	2	2	3	2	2	3	3
C03	1	2	3	3	3		2	2		3
C04		2	3	2	3	2	3	2	3	2
C05	2		3		3			3	3	2

BCHE21020	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3		3		2	2	2		2	
C02	2	2			3			2	3	
C03	3	2	2			2				3
C04				2	2	2		2		2
C05	3	3	3	3	3	3	3	3	3	3

BCHE21005	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	1	2	3	3	2	2	3	3	2
C02	1	3	1	2	2	1	3	2	2	3
C03	2	2	3	2	2	2	3	3	1	2
C04	2	3	3	2	1	3	2	2	2	2
C05	3	3	2	3	2	2	3	3	3	3

GEC066013	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	2	3	3	3		3	2	3	3	
C02		2			3	2	3	2	2	3
C03	3	2	3	3	2	2	2	3		3
C04	3	2	2	2	3	2	2	2	3	2
C05	3	2	3	2	3	2	2	2	3	3

IAPC99399	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
C01	3	2	3	2	3	2	3	-	3	2
C02	-	3	2	3	2	3	2	3	2	3
C03	3	2	3	2	3	2	-	3	3	-
C04	3	2	2	2	2	2	3	3	-	3
C05	3	2	2	2	2	2	3	2	3	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, 8<sup>th</sup> 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 as per 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 in a position 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: International Economics & Foreign Exchange Management**

**Course Code: BCHE21020**

#### **1. Introduction to International Economics:**

The three aspects of International Economics – trade theory, trade policy and international finance.

#### **2. Trade Theory:**

Concept of opportunity cost, Ricardo, Production functions, factor intensities, modern theory of Heckscher Ohlin, trade theories post the Heckscher Ohlin model. Introduction to: Technological gap theories and Product Life Cycle. Theories of economies of scale.

#### **3. Trade Policy:**

Free Trade and Protection. Tariffs, quotas, and subsidies. GATT and Uruguay Round. Formation of WTO. Introduction to important Agreements of WTO. (Agreement on Agriculture, TRIPs, TRIMs, GATS, ATC, SPS, etc.)

Terms of Trade, Factors affecting them.

Exchange Rates, Fixed and Flexible. Exchange Control.

#### **4. International Finance:**

IMF objectives and brief history: Demise of Bretton Wood. IMF conditionality.

Introduction to: Customs union and regional groupings, its impact on world trade.

Trade creation and trade diversion.

Formation of European Union and introduction of Euro. Concept of Optimum Currency Areas. International capital markets.

#### **5. Introduction to Foreign Exchange Management:**

Management of foreign exchange with special reference of India. India's forex scenario. BOP crisis of 1990, LERMS, convertibility. Finance function: Financial institutions in international trade.

Nonresident accounts: Repatriable and non repatriable, significance for the economy and bank.

#### **6. Methods of International Trade settlement:**

Open account, clean advances, documentary credit, and documentary collection.

Documentary credit (letter of credit): Types of LC – parties, mechanism with illustration.

Documents involved in international trade: Statutory documents, financial documents, transport documents, risk bearing documents. INCO. TERMS: CIF, FOB, CIP.

#### **7. Export finance:**

Financing of imports by opening of letter of credit: Documents required, trade and exchange control formalities, sanction of L C limit.

Financing export/ deemed export: Pre ship, and post shipment finance export methods, how to start export? ECGC and other formalities.

#### **8. Introduction to exchange rate mechanism:**

Spot-forward rate, exchange arithmetic. Forward, swap futures and options.

Guarantees in International Trade: Performance, bid-bond etc.

### **Suggested Readings:**

1. International Economics by Paul Krugman.
2. International Economics by Bo Soderstein and John Reed.
3. International Economics by D Salvatore.

## **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 different heads-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: Entrepreneurship (From the pool of GE- Group B)**  
**Course Code: GEC066013**

**Objectives**

- To know the importance and meaning of start-ups and entrepreneur along with government subsidies available to them.
- It provides exposure to the students to the entrepreneurial cultural and industrial growth to prepare them to set up and manage their own small units.

**Course Outline**

**Unit I**

Entrepreneurship: Definition of Entrepreneur, Internal and External Factors, Functions of an Entrepreneur, Entrepreneurial motivation and Barriers, Classification of Entrepreneurship, Theory of Entrepreneurship, The entrepreneurial Culture; Stages in entrepreneurial process. Concept of Entrepreneurship-Evolution of Entrepreneurship; Development of Entrepreneurship.

**Unit II**

Entrepreneurship and environment-Policies governing entrepreneurs, entrepreneurial development programmers (EDP's) - Institutions for - entrepreneurship development. Problems of EDP's.

**Unit III**

Entrepreneurial Venture; Idea Generation, Screening and Project Identification, Creative Performance, Feasibility Analysis: Economic, Marketing, Financial and Technical; Project Planning: Evaluation, Monitoring and Control segmentation.

**Unit IV**

International Entrepreneurship Opportunities: The nature of international entrepreneurship, Importance of international business to the firm, International versus domestic's entrepreneurship, Stages of economic development.

#### **Unit V**

Women entrepreneurship: Need – Growth of women entrepreneurship, Problems faced by women entrepreneurs, prospects.

#### **Unit VI**

Entrepreneurship in Informal Sector: Rural Entrepreneurship – Entrepreneurship in Sectors like Agriculture, Tourism, Health Care, Transport & Allied Services.

#### **Suggested Readings:**

1. Entrepreneurship: New Venture Creation, Holt; Prentice-Hall, 1998
2. Entrepreneurship, Dollinger M J; Prentice-Hall, 1999
3. Entrepreneurship, Hisrich; McGraw-Hill Higher Education, 7<sup>th</sup> edition
4. Dynamics of Entrepreneurship Development, Vasant Desai Himalaya Publications, 11<sup>th</sup> edition.

**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

### BCHC22351–Fundamentals of Investment

Unit	Particulars	Class No.	Pedagogy of Class
Unit- I	The Investment Environment - Introduction	C-1	Lecture
Unit- I	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	Clarification class	C-26	Clarification class
Unit- II	Presentation II	C-27	Presentation
Unit- II	Hypothesis Introductions to Fundamental Analysis,	C-28,29	Lecture
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	Clarification class	C-34	Clarification class
Unit- III	Classroom assignment II	C-35	Classroom assignment
Unit- III	Presentation III	C-36	Presentation
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**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit- I	Accounting of share Capital & Debentures	C-1,2	Lecture
Unit- I	Issue of share capital	C-3,4	Lecture
Unit- I	Forfeiture	C-5,6	Lecture
Unit- I	Reissue of forfeited shares	C-7,8	Lecture
Unit- I	Issue and forfeiture of share	C-9,10	Lecture
Unit- I	Redemption of Preference Shares	C-10,11	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-VII	Concept of funds, preparation of cash flow statement as per IND AS-7	C-58	Lecture
Unit-VII	Clarification Class	C-59	Clarification Class
Unit-VII	Quiz	C-60	Quiz

**BCHE21019-Insurance and Risk Management**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit-I	Introduction and Scope of Insurance - History.	C-1	Lecture
Unit-I	Conceptual Framework, Meaning, nature and Scope of Insurance.	C-2	Lecture
Unit-I	Role of insurance in economic development and rural obligation	C-3	Lecture
Unit-I	Price of a financial transaction, Statistics, probability	C-4	Lecture
Unit-I	Pooling of risk, Portfolio, Mutually and Solidarity intro to Reinsurance	C-5	Lecture
Unit-I	Principles of Life Insurance and Governance	C-6,7	Lecture
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



**BCHE21020– International Economics and Foreign Exchange Management**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit-I	Introduction to International Economics	C-1,2	Lecture
Unit-I	The three aspects of International Economics – trade theory, trade policy and international finance.	C-3,4	Lecture
Unit-I	Seminar	C-5	Lecture
Unit-II	Clarification Class	C-6	Clarification Class
	Take Home Assignment		Take Home Assignment
Unit-II	Concept of opportunity cost	C-7	Lecture
Unit-II	Ricardo, Production functions, factor intensities	C-8	Lecture
Unit-II	Modern theory of Heckscher Ohlin model	C-9	Lecture
Unit-II	Quiz	C-10	Lecture
Unit-II	Trade theories post the Heckscher Ohlin model	C-11	Lecture
Unit-II	Introduction to: Technological gap theories and Product Life Cycle. Theories of economies of scale.	C-12-13	Lecture
Unit-II	Classroom Assignment	C-14	Classroom Assignment
Unit-II	Clarification Class	C-15	Clarification Class
Unit-III	Free Trade and Protection	C-16	Lecture
Unit-III	Tariffs, quotas and subsidies, GATT, and Uruguay Round	C-17	Lecture
Unit-III	Presentation	C-18	Presentation
Unit-III	Formation of WTO.	C-19	Lecture
Unit-III	Introduction to important Agreements of WTO. (Agreement on Agriculture, TRIPs, TRIMs, GATS, ATC, SPS, etc.)	C-20	Lecture
Unit-III	Terms of Trade, Factors affecting them. Exchange Rates, Fixed and Flexible. Exchange Control.	C-21,22	Lecture
Unit-III	Clarification Class	C-23	Clarification Class
Unit-IV	International Finance: IMF objectives and brief history	C-24	Lecture
Unit-IV	Demise of Bretton Wood. IMF conditionality	C-25	Lecture
Unit-IV	Introduction to: Customs union and regional groupings, its impact on world trade.	C-26,27	Lecture
Unit-IV	Trade creation and trade diversion.	C-28	Clarification Class
Unit-IV	Class Room Assignment	C-29	Class Room Assignment
Unit-IV	Formation of European Union and introduction of Euro	C-30	Lecture
Unit-IV	Concept of Optimum Currency Areas. International capital markets.	C-31	Lecture
Unit-IV	Clarification Class	C-32	Clarification Class

Unit-V	Introduction to Foreign Exchange Management: Management of foreign exchange with special reference of India	C-33	Lecture
Unit-V	India's forex scenario, BOP crisis of 1990, LERMS, convertibility	C-34	Lecture
Unit-V	Classroom Assignment	C-35	Classroom Assignment
Unit-V	Finance function: Financial institutions in international trade.	C-36	Lecture
Unit-V	Nonresident accounts: Repatriable and non repatriable, significance for the economy and bank.	C-37	Lecture
Unit-V	Clarification Class	C-38	Lecture
Unit-VI	Methods of International Trade settlement: Open account, clean advances, documentary credit, and documentary collection.	C-39	Lecture
Unit-VI	Documentary credit (letter of credit): Types of LC – parties, mechanism with illustration	C-40,41	Lecture
Unit-VI	Documents involved in international trade: Statutory documents, financial documents, transport documents, risk bearing documents	C-42,43	Lecture
Unit-VI	Presentation	C-44	Presentation
Unit-VI	INCO. TERMS: CIF, FOB, CIP.	C-45,46	Lecture
Unit-VI	Clarification Class	C-47	Clarification Class
Unit-VII	Export finance: Financing of imports by opening of letter of credit: Documents required, trade and exchange control formalities, sanction of L C limit.	C-48	Class Room Assignment
Unit-VII	Financing export/ deemed export	C-49	Lecture
Unit-VII	Pre ship, and post shipment finance export methods	C-50	Lecture
Unit-VII	Classroom Assignment	C-51	Classroom Assignment
Unit-VII	How to start export?	C-52	Lecture
Unit-VII	ECGC and other formalities	C-53	Lecture
Unit-VII	Clarification Class	C-54	Clarification Class
Unit-VIII	Introduction to exchange rate mechanism	C-55	Lecture
Unit-VIII	Spot-forward rate, exchange arithmetic	C-56	Lecture
Unit-VIII	Presentation	C-57	Presentation
Unit-VIII	Forward, swap futures and options	C-58	Lecture
Unit-VIII	Guarantees in International Trade: Performance, bid-bond etc.	C-59	Lecture
Unit-VIII	Take Home Assignment		Take Home Assignment
Unit-VIII	Clarification Class	C-60	Clarification Class

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

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit-I	Basic concepts: Income, agricultural income	C1,2,3	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 Class-1
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	Class 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
	Clarification class-IV	C-48	Clarification class
	Quiz	C-49	Quiz
Unit-V	Filing of returns	C-50,51	Lecture
Unit-V	On-line filing of Returns of Income	C-52,53	Lecture
Unit-V	TDS;	C-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	Class Assignment IV
Unit-V	Presentation	C-59	Presentation
	Revision	C-60	

**GEC066013–Entrepreneurship (GE-6 Group B)**

<b>Unit</b>	<b>Particulars</b>	<b>Class No.</b>	<b>Pedagogy of Class</b>
Unit- I	Definition of Entrepreneur, Internal and External Factors affecting Entrepreneur	C-1	Lecture
Unit- I	Functions of an Entrepreneur	C-2	Lecture
Unit- I	Concept & Classification of Entrepreneurship	C-3	Lecture
Unit- I	Evolution of Entrepreneurship	C-4	Lecture
Unit- I	Entrepreneurial motivation and Barriers	C-5	Lecture
Unit- I	Theory of Entrepreneurship 1	C-6	Lecture
Unit- I	Theory of Entrepreneurship 2	C-7	Lecture
Unit- I	The entrepreneurial Culture	C-8	Lecture
Unit- I	Stages in entrepreneurial process	C-9	Lecture
Unit- I	Development of Entrepreneurship	C-10	Lecture
Unit- I	Clarification Class	C-11	Clarification Class
Unit- I	Class Assignment I	C-12	Class Assignment
Unit- I	Presentation I	C-13	Presentation
Unit- II	Entrepreneurship and environment-Policies governing entrepreneurs-1	C -14	Lecture
Unit- II	entrepreneurial development programmers (EDP's)	C -15	Lecture
Unit- II	Institutions for - entrepreneurship development 1	C -16	Lecture
Unit- II	Institutions for - entrepreneurship development 2	C -17	Lecture
Unit- II	Problems of EDP's	C -18	Lecture
Unit- II	Clarification Class	C -19	Clarification Class
Unit- II	Class Assignment II	C -20	Class Assignment
Unit- II	Presentation II	C -21	Presentation
Unit- III	Entrepreneurial Venture; Idea Generation, Screening	C -22	Lecture
Unit- III	Project Identification	C -23	Lecture
Unit- III	Project Planning 1	C -24	Lecture
Unit- III	Project Planning 2	C -25	Lecture
Unit- III	Project-Evaluation	C -26	Lecture
Unit- III	Project Monitoring and Control Segmentation	C -27	Lecture
Unit- III	Creative Performance	C -28	Lecture
Unit- III	Feasibility Analysis: Economic, Marketing	C -29	Lecture
Unit- III	Feasibility Analysis- Financial and Technical	C -30	Lecture
Unit- III	Clarification Class	C -31	Clarification Class
Unit- III	Presentation III	C -34	Presentation
Unit- IV	International Entrepreneurship Opportunities: The nature of international Entrepreneurship	C -35	Lecture
Unit- IV	Importance of international business to the firm	C -36	Lecture
Unit- IV	International versus domestics'	C -38	Lecture

	entrepreneurship		
Unit- IV	Stages of economic development	C -39	Lecture
Unit- IV	Clarification Class	C -40	Clarification Class
Unit- IV	Class Assignment III	C -41	
Unit- V	Women entrepreneurship: Need – Growth of women entrepreneurship	C -42	Lecture
Unit- V	Problems faced by women entrepreneurship	C -43	Lecture
Unit- V	Women entrepreneurship-prospects	C -44	Lecture
Unit- V	Clarification Class	C -45	Clarification Class
Unit- V	Class Assignment IV	C -46	Class Assignment
Unit- VI	Entrepreneurship in Informal Sector: Rural Entrepreneurship-1	C -47	Lecture
Unit- VI	Entrepreneurship in Informal Sector: Rural Entrepreneurship-2	C-48	Lecture
Unit- VI	Entrepreneurship in Informal Sector: Rural Entrepreneurship-3	C-49	Lecture
Unit- VI	Entrepreneurship in Sectors like Agriculture& Tourism	C -50,51	Lecture
Unit- VI	Entrepreneurship in Tourism	C -52,53	Lecture
Unit- VI	Health Case & Transport	C -54	Lecture
Unit- VI	Transport	C-55	Lecture
Unit- VI	Allied Services	C -56	Lecture
Unit- VI	Clarification Class	C -57	Clarification Class
Unit- VI	Quiz	C -58	Quiz
	Revision	C -59,60	Revision

**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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