# B.Com (Corp) Restructured Syllabus

## B.Com (Corp): I year

### I Semester

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**1st Semester Total No. Of Hours**

30

### I Semester (Allied Required Offered to BBA & BCA)

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**2nd Semester Total No. Of Hours**

30

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### II SEMESTER (ALLIED REQUIRED OFFERED TO B.Com)

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#### B.Com (Corp): II year

### 3rd SEMESTER

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3rd Semester Total No. Of Hours 30 21

### III SEMESTER (ALIED OPTIONAL & ELECTIVE GENERAL OFFERED BY B.Com (Corp))

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**4th Semester Total No. Of Hours** 30+3  25

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<p>| 5th Semester Total No. Of Hours | 30 | 28 |</p>
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GRAND TOTAL 145
BC 1502 - FINANCIAL ACCOUNTING

SEMESTER : I  
CREDIT : 6
CATEGORY: MC  
NO. OF HOURS / WEEK: 6

OBJECTIVE:
1. To enable the students to understand the need for making adjustments while preparing final accounts of a sole trader.
2. To facilitate students to convert incomplete records into systematic accounting.
3. To understand the accounting procedure for different kinds of businesses Viz., Branch, Hire Purchase, Departments etc.

Unit 1: FINAL ACCOUNTS
Final accounts of sole trader - Depreciation Accounting- meaning, causes, objectives, methods- Straight Line and Diminishing Balance including change in the method of depreciation.

Unit 2: SINGLE ENTRY

Unit 3: BRANCH ACCOUNTS
Branch Accounts – need - Dependent branch- features – debtors system – Stock and Debtors System.

Unit 4: HIRE PURCHASE
Hire Purchase features, terms – maintenance of accounts in HP – books of hire purchaser and hire vendor- Default and Repossession – debtors system – Hire purchase trading account – Hire purchase vs. Installment.

Unit 5: DEPARTMENTAL ACCOUNTS

COURSE TEXTS:

COURSE REFERENCES:
BC 1503 - BUSINESS ENVIRONMENT

SEMESTER : I  CREDIT : 3
CATEGORY: MC  NO. OF HOURS / WEEK: 3

OBJECTIVE:
1. To enable the students to have an overview of Various Environmental Factors of Business Viz Economic, Political, Legal, social and Global.
2. To enable the students to appreciate the importance of environment and its impact on business and society.

Unit 1: AN OVERVIEW OF BUSINESS


Unit 2: ECONOMIC ENVIRONMENT


Unit 3: POLITICAL ENVIRONMENT


Unit 4: SOCIAL ENVIRONMENT


Unit 5: GLOBAL ENVIRONMENT


COURSE TEXTS:

COURSE REFERENCES:
CO 1104 - FUNDAMENTALS OF STATISTICS
(Offered to B.Com Corporate with effect from 2013-2014.)

SEMESTER : I  CREDIT : 4
CATEGORY: AR I  NO. OF HOURS / WEEK: 6

OBJECTIVE:
1. To introduce basic concepts of Statistics.
2. To provide Statistical techniques for business data analysis.

Unit 1: INTRODUCTION


Unit 2: PRESENTATION OF DATA


Unit 3: MEASURES OF DISPERSION

Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness : Karl Pearson and Bowley’s coefficient of skewness.

Unit 4: CORRELATION & REGRESSION


Unit 5: TIME SERIES


COURSE TEXT:

COURSE REFERENCES:
BC 1100 - ELEMENTS OF STATISTICS  
(Offered to BBA w.e from A.Y 2013 -2014.)

SEMESTER : II  
CREDIT : 4 
CATEGORY: AR ( For B.B.A / B.com(cs) )  
NO. OF HOURS / WEEK: 6

OBJECTIVE:  
1. To introduce basic concepts of Statistics .  
2. To provide Statistical techniques for business data analysis.

Unit 1: INTRODUCTION


Unit 2: PRESENTATION OF DATA

Diagrammatic representation of data – Bar diagram – Pie diagram – Histogram – Ogives-Frequency polygon and frequency curve – Pictogram and cartogram – Measures of central tendency :Simple average, Mean, Median, and Mode – Geometric mean and harmonic mean – Weighted arithmetic mean

Unit 3: MEASURES OF DISPERSION

Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness : Karl Pearson and Bowley’s coefficient of skewness.

Unit 4: CORRELATION & REGRESSION


Unit 5: TIME SERIES


COURSE TEXT:  

COURSE REFERENCES:  
OBJECTIVE:
1. To introduce the students the basic principles of double entry system of accounting.
2. To familiarize students with various steps of accounting from journal to preparation of final accounts.
3. To help students to analyses financial statement and comment on its profitability, liquidity and efficiency.

UNIT 1: INTRODUCTION TO DOUBLE ENTRY ACCOUNTING


UNIT 2: JOURNAL & LEDGER


UNIT 3: DEPRECIATION


UNIT 4: FINAL ACCOUNTS

Final Accounts of a Sole Trader with adjustments.

UNIT 5: FINANCIAL STATEMENT ANALYSIS


COURSE TEXT:

COURSE REFERENCES:
OBJECTIVE:
1. To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management.
2. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
3. To provide opportunities to apply the general functions of management in day-to-day managerial practice.

Unit 1: MANAGEMENT

Unit 2: PLANNING

Unit 3: ORGANISING

Unit 4: DIRECTING

Unit 5: CONTROLLING

COURSE TEXTS:

COURSE REFERENCES:
OBJECTIVE:
1. To enable the students to understand the elements of the complex world of marketing.
2. To make the students to appreciate the need for marketing science in the modern business world.
3. To help the students to appreciate the various components of marketing.

Unit 1: INTRODUCTION TO MARKETING
Definition of markets, marketing and marketing management – Marketing and consumer, Environment – marketing mix – understanding the consumer and consumer market. Segmentation.

Unit 2: PRODUCT

Unit 3: PRICING
Pricing – factors to consider for pricing – internal and external, including pricing objectives – methods of pricing.

Unit 4: CHANNELS OF DISTRIBUTION
Marketing channels and its nature – their functions and types – channel design management – channel behavior, organization and conflict.

Unit 5: PROMOTION
Promotion – a view of the communication process – setting the communication objectives – steps in developing effective communication.

COURSE TEXTS:

COURSE REFERENCES:
1. Dr. Varshney, R. L. & Dr. Gupta, S. L., Marketing management, - an Indian Perspective, Sultan Chand and Sons, New Delhi, 2003.
OBJECTIVE:

1. To stress the importance of communication to an organization.
2. To teach the methodology in drafting of business letters and reports.
3. To develop an explorative structure for analyzing corporate presentation and
   highlighting the procedure for conducting corporate meetings and conferences.

Unit 1: INTRODUCTION
Role of communication, defining and classifying communication, purpose of
communication, process of communication, importance of communication in
management, communication structure in organization, barriers & gateway in
communication, 7 C’s of communication.

Unit 2: EMPLOYMENT COMMUNICATION
Writing CVs, Group discussions, interview, types of interview, candidates preparation,
Interviewers preparation; Impact of Technological Advancement on Business
Communication; Communication networks, Intranet, Internet, e mails, SMS,
teleconferencing, videoconferencing.

Unit 3: BUSINESS LETTERS AND REPORTS
Introduction to business letters, Types of business letter, Layout of business letter,
writing memos, what is a report, purpose, kinds and objectives of reports, writing reports.

Unit 4: CASE METHOD OF LEARNING
Understanding the case method of learning, different types of cases, overcoming the
difficulties of the case method, reading a case properly (previewing, skimming, reading,
scanning), case analysis approaches (systems, behavioral, decision, strategy), analyzing
the case, dos’ and don’ts for case preparation.

Unit 5: PRESENTATION SKILLS
What is a presentation: elements of presentation, designing a presentation, advanced
visual support for business presentation, types of visual aid, Appearance & Posture,
Practicing delivery of presentation.

Unit 6: GROUP COMMUNICATION
Meetings, Notice, Planning meetings, objectives, participants, timing, venue of meetings,
leading meetings, Minutes of Meeting, Media management, the press release, press
conference, media interviews, Seminars, workshop, conferences, Business etiquettes.

COURSE TEXTS

COURSE REFERENCES
BC2104/ST2104 - BUSINESS STATISTICS  
(Offered to B.Com students)

SEMESTER : II  
CATEGORY: AR 2
CREDIT : 4  
NO. OF HOURS / WEEK: 6

OBJECTIVES:
1. To introduce basic concepts of statistics.
2. To develop statistical techniques for business data analysis.

Unit 1: MEASURES OF CENTRAL TENDENCY
Simple averages – means, median and mode – Geo metric mean and Harmonic mean – 
Weighted arithmetic mean. Measures of Dispersion: Range – Quartile Deviation – mean 
deviation – standard deviation – coefficient of variation – combined mean and standard 
devariation. Skewness - karl pearson and Bowley’s Coefficient of skewness – Moments – 
Kurtosis.

Unit 2: CURVE FITTING
Fitting a straight line and second degree parabola. Correlation: Scatter diagram – limits of 
correlation Coefficient – Spearman’s Rank Correlation Coefficient – Simple problems. 
Regression: Properties of regression coefficients and regression lines

Unit 3: TIME SERIES
Components of Time Series – Additive and multiplicative models – Measurement of 
trend – Graphical method – Semi average method – Moving Average method – least 
squares method. Measurement of seasonal variation – Method of simple averages – Ratio 

UNIT4: ELEMENTS OF OPERATION RESEARCH
Linear Programming – Solving of L.P.P by Graphical method – Transportation problems 

UNIT 5: GAME THEORY

COURSE TEXTS:

REFERENCE BOOKS:
BC 3502 - COMPANY ACCOUNTS

SEMESTER : III  CREDIT : 6
CATEGORY: MC  NO. OF HOURS / WEEK: 6

OBJECTIVES:

1. To familiarize students with the accounting treatment for issue shares and debentures to run the company with long term source of funds.
2. To enable students to prepare the financial statements of Joint Stock Companies.
3. To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

Unit 1: SHARES

Unit 2: PREFERENCE SHARES

Unit 3: FINANCIAL STATEMENTS

Unit 4: ACQUISITION OF BUSINESS AND PROFIT PRIOR TO INCORPORATION

Unit 5: VALUATION OF GOODWILL AND SHARES AND INTERNAL RECONSTRUCTION
COURSE TEXTS:

COURSE REFERENCES:
OBJECTIVE:
1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.
3. To familiarize the students with various functions of a modern banker.

Unit 1: BANKING – AN OVERVIEW

Unit 2: BANKER & CUSTOMER

Unit 3: CHEQUES
Legal characteristics of a Cheque – Endorsement and crossing of cheques – Collection and payment of cheques.

Unit 4: LOANS & ADVANCES
Secured and unsecured loans and advances – Principles of lending – kinds of lending.

Unit 5: OTHER FUNCTIONS

COURSE TEXT:

COURSE REFERENCE:
BC 3200 - CORPORATE CULTURE AND PRACTICES
(Offered to BBA & B.Com)

SEMESTER : III  CREDIT : 4
CATEGORY: AO 1  NO. OF HOURS / WEEK: 6

OBJECTIVES:
1. To create an understanding of the importance of Corporate culture for Business Management and strategies.
2. To provide an understanding of how corporate culture is created, maintained and changed.
3. To provide the macro socio-cultural factors that influence corporate culture.

Unit 1: INTRODUCTION
Meaning - Definition - importance and scope - Role of values in shaping corporate culture. Cultural variables: Individual –social -national and professional variables - Corporate mission & vision.

Unit 2: THE CULTURAL WEB
Organizational structure – rituals& routines - stories& symbols - Heros& power structures - control systems. Edgar Schien’ approach to organizational culture - Hofstead’s findings on cross-cultural dimensions.

Unit 3: CREATING CORPORATE CULTURE
Establishing values - creating vision –operationalising values and vision - socialization of employees to the corporate culture - managing cultural change: key elements of change - the change process – creating and sustaining corporate culture.

Unit 4: TYPOLOgies OF CORPORATE CULTURE

Unit 5: COMPARATIVE CULTURAL PERSPECTIVES

COURSE TEXT:

COURSE REFERENCES:
BC 3201 - CORPORATE GOVERNANCE  
(Offered to B.A Economics & B.Com w.e.f.2013-2014)

SEMMESTER : III  
CATEGORY: AO 1

CREDIT : 4  
NO. OF HOURS / WEEK: 6

OBJECTIVES:

1. To facilitate the students to have knowledge of the need for corporate governance
2. To enable the students to understand the parameters of accountability to the stakeholders
3. To enable students to understand the reporting system of the Board of Directors and Auditors.

Unit 1: INTRODUCTION

Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – history of Corporate Governance.

Unit 2: EMERGENCE OF CORPORATE GOVERNANCE (CG)


Unit 3: CORPORATE GOVERNANCE AND STAKE HOLDERS

Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.

Unit 4: BOARD OF DIRECTORS

Governance issues relating to the Board – role of directors – independent directors – Director’s remuneration.

Unit 5: AUDIT COMMITTEE


COURSE TEXTS:


COURSE REFERENCES:

BC 3300 - CORPORATE SOCIAL RESPONSIBILITY
(Offered to any dept. except B.Com Corporate w.e.f.2013-2014)

SEMIESTER : III CREDIT : 1
CATEGORY: EG 1 NO. OF HOURS / WEEK: 3

OBJECTIVES:
1. To create awareness of corporate social responsibility.
2. To understand the theories and strategies of corporate social responsibility.
3. To familiarize the students with leadership, sustainability and Globalization concepts.

Unit 1: INTRODUCTION

Unit 2: CSR AND STRATEGY

Unit 3: CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP

Unit 4: ISSUES CONCERNING SUSTAINABILITY
Defining Sustainability - Sustainability and The Cost Of Capital – Redefining Sustainability-Distributable Sustainability-Summarizing Sustainability.

Unit 5: GLOBALISATION AND CSR

COURSE TEXTS:

COURSE REFERENCES:
OBJECTIVES:

1. To highlight the importance of customer expectations and customer satisfaction.
2. To learn how to deal with customer complaints
3. To high light the methods to retain customers in business and to develop a long term relationship with customer through appropriate strategies.

Unit 1: INTRODUCTION

Concept of CRM - characteristics and peculiarities of CRM – steps in CRM - relevance of CRM – customer expectations (branding identity, loyalty, innovation).

Unit 2: CUSTOMER


Unit 3: CUSTOMER CENTRIC MARKETING

Customer centric business - Customer centric marketing – bonding of customer relationship.

Unit 4: CRM STRATEGY

Customer defection – contact centres for CRM – CRM strategy.

Unit 5: CRM IN ACTION


COURSE TEXTS:


COURSE REFERENCES:

BC 4503 - PUBLIC RELATIONS (PR)

SEMESTER : IV  CREDIT : 3
CATEGORY: MC  NO. OF HOURS / WEEK: 3

OBJECTIVES:
1. To lay the foundation of Public Relations practice.
2. To train the students in media relations.
3. To familiarize the students with concepts like propaganda, public opinion, advertising, and public relations.

Unit 1: INTRODUCTION
Public relations - definition, nature and scope; Evolution of PR; Corporate Communication; Qualifications of a PRO.

Unit 2: STAGES OF PR
Difference between propaganda, publicity, public opinion, advertising and PR; Organization of a PR Department; Stages of PR.

Unit 3: TYPES OF CORPORATE PR
Types of Corporate PR: employee relations, share holder relations, distributor-dealer relations, community relations, consumer relations.

Unit 4: MEDIA RELATIONS
Media relations: newspapers, magazines, radio, TV and social networking.

Unit 5: PR CONSULTANTS
PR consultants: PR professional organizations; Codes and ethics in PR.

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To enlighten the students on the importance of cost ascertainment, reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services.
3. To understand the methods of costing adopted by different types of industries.

Unit 1: COST SHEET

Unit 2: MATERIAL CONTROL

Unit 3: LABOUR CONTROL
Labour costing & Control- Payroll Accounting- Treatment of Idle time & Over time – Methods of Wage payments –Piece Rate –straight piece rate –differential piece rate – Taylor’s differential piece rate, Merrick’s multiple piece rate- Time rate- Incentive methods- Halsey incentive scheme, Rowan plan, Group Incentive Scheme- Labour turnover- Causes, effects and prevention.

Unit 4: OVERHEADS CONTROL

Unit V: METHODS OF COSTING

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To make the students understand the significant provisions of the Companies Act
2. To introduce the formalities in the formation of a company.
3. To expose the students to the main charter of a company and the raising of capital in a company.

Unit 1: INTRODUCTION
Company – Definition – characteristics – lifting the corporate veil – advantages Of incorporation – Administration through various machineries of the companies Act.

Unit 2: KINDS OF COMPANIES
Classification on the basis of incorporation – on the basis of members - Private and public - Privileges of private company – private and public company distinguished – on the basis of liability – LLP’S – on the basis of ownership - Government company - Foreign company – on the basis of control - Holding and subsidiary company - producer companies

Unit 3: FORMATION OF COMPANY

Unit 4: MEMORANDUM AND ARTICLES OF ASSOCIATION
Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and content of articles -Alteration of articles - Doctrine of constructive notice and indoor management.

Unit 5: RAISING SHARE CAPITAL

COURSE TEXTS:
1. N. D. Kapoor, Company Law& Secretarial Practice, Sultan Chand & Sons, New Delhi, 2003

COURSE REFERENCES:
BC 4202 - LABOUR LAWS
(Offered to B.A. Economics, B.Com & BBA w.e.f. 2013-2014)

SEMESTER : IV        CREDIT : 4
CATEGORY: AO 2       NO. OF HOURS / WEEK: 6

OBJECTIVES:
1. To familiarize the students with respect to various labour legislation like Factories Act, Industrial Disputes Act, etc.
2. To expose the students to legislation’s relating to welfare of workers such as Payment of wages Act, Workman’s Compensation Act, etc.
3. To make the students to understand and appreciate the importance of Industrial legislations to Labour, Business and Society

Unit 1: INTRODUCTION

Unit 2: FACTORIES ACT AND WORKMAN’S COMPENSATION ACT

Unit 3: PAYMENT OF WAGES ACT & MINIMUM WAGES ACT

Unit 4: INDUSTRIAL DISPUTE ACT

Unit 5: THE CONTRACT LABOUR (REGULATION AND ABOLITION) ACT AND TRADE UNION ACT
COURSE TEXTS:

COURSE REFERENCE:
OBJECTIVES:
1. To enable students to understand the profile of a company secretary
2. To familiarize students with the formation of a company and its management.
3. To facilitate students to understand the concept of shareholders and shares.

Unit 1: INTRODUCTION


Unit 2: FORMATION OF A COMPANY

Promotion stage – incorporation stage – subscription stage – commencement stage – duties of a company secretary.

Unit 3: SHAREHOLDERS AND COMPANY SECRETARY


Unit 4: COMPANY MEETING

Types of meetings – secretarial duties relating to statutory meeting, annual general meeting, extra – ordinary general meeting, board meeting – conduct of meeting – authority – notice – quorum – chairman.

Unit 5: NOTICE AND RESOLUTION


COURSE TEXTS:

COURSE REFERENCE:
BC 4301 - CORPORATE TRAINING AND DEVELOPMENT

(Offered to any dept. expect B.COM CORPORATE w.e.f. 2013-2014)

SEMESTER : IV  CREDIT : 1
CATEGORY: EG 2  NO. OF HOURS / WEEK: 3

OBJECTIVES:
1. To expose the students to the methods of Training & Development.
2. To expose the students on process of training in the present scenario.
3. To evaluate the importance of technology on training.

Unit 1: INTRODUCTION TO TRAINING CONCEPT

Objective and concepts of Training - Scope of Training - Training and HRD - Benefits of training to Organization - Recent Trends in Training.

Unit 2: TRAINING NEEDS

Steps in Training - Identification of Job Competencies - Criteria for identifying training needs Assessment of Training Needs - Methods and process of needs Assessment.

Unit 3: TRAINING FOR OPERATIVES


Unit 4: TRAINING FOR MANAGERS


Unit 5: EVALUATION OF TRAINING PROGRAM


COURSE TEXTS:

COURSE REFERENCES:
BC 4302 - OFFICE ADMINISTRATION
( Offered to Any Department except B.COM Corporate w.e.f. 2013-2014)

SEMESTER : IV  CREDIT : 1
CATEGORY: EG 2  NO. OF HOURS / WEEK: 3

OBJECTIVES:
1. To introduce the students the functioning of modern office
2. To expose the students in office supervision and accommodation
3. To familiarize the students about latest information technologies in offices.

Unit 1: OFFICE MANAGEMENT AND SUPERVISION

Unit 2: OFFICE SYSTEMS AND WORK SIMPLIFICATION

Unit 3: OFFICE ACCOMMODATION AND ENVIRONMENT

Unit 4: RECORD MANAGEMENT AND OFFICE MACHINES

Unit 5: COMPUTER AND INFORMATION TECHNOLOGY
Techniques and devices in data communication and computer systems – value – Electronic data Processing(EDP), Integrated Date Processing(IDP)– Wide Area Network (WAN)- satellite communication- Hypertext transfer protocol (HTTP) – Online office security services.

COURSE TEXT:

COURSE REFERENCES :
OBJECTIVES:
1. To enable the students to acquire in depth knowledge about secretarial practices in companies.
2. To enable the students to learn the various provisions of company law relating to meetings and resolutions.
3. To familiarize the students with various statutory obligations of a company to its shareholders.

Unit 1: INTRODUCTION

Unit 2: SHARES

Unit 3: TRANSFER AND TRANSMISSION OF SHARES

Unit 4: MEETINGS & PROCEDURES

Unit 5: AGENDA, MINUTES & RESOLUTIONS

COURSE TEXT:
COURSE REFERENCE:

BC 5506 - MANAGEMENT ACCOUNTING

SEMESTER : V CREDIT : 6
CATEGORY: MC NO. OF HOURS / WEEK: 6

OBJECTIVES:
1. To enable the students to understand the concept of management accounting.
2. To help to learn the various tools of management accounting
3. To familiarize the students on its application in the managerial decision process.

Unit 1: INTRODUCTION

Definition - Functions – Scope – Management Accounting interface with Cost Accounting, Management Accounting & Financial Accounting – merits and demerits.

Unit 2: BUDGETARY CONTROL


Unit 3: RATIO ANALYSIS

Meaning – Classification - Advantages and Disadvantages - Profitability Ratios - Turnover Ratios - Solvency Ratios – Construction of Balance Sheet through Ratios.

Unit 4: MARGINAL COSTING AND ITS APPLICATIONS


Unit 5: STANDARD COSTING AND VARIANCE ANALYSIS


COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To assist the students to learn the elements of general contract.
2. To enable the students to understand and deal with various contracts in his/her day-to-day life, be it for his business or profession.
3. To enable the students to learn and understand the special contracts.

Unit 1: CONTRACT ACT - AN OVERVIEW
    Nature of contract – Offer and acceptance – Consideration – Capacity to contract.

Unit 2: LEGAL ASPECTS OF CONTRACT
    Free consent – Legality of object – Contingent contract – Performance of contract –
    Discharge of contract.

Unit 3: INDEMNITY AND GUARANTEE
    Contract of indemnity and guarantee – Meaning – Essentials – Rights of indemnity
    holder – Rights of indemniﬁer – Contract of guarantee – Essentials of contract of
    guarantee – Kinds of guarantee – Revocation of guarantee – Rights of surety – Discharge
    of surety from liability.

Unit 4: BAILMENT AND PLEDGE
    Contract of bailment and pledge – Meaning and essentials – Duties of Bailor – Duties of
    Bailee – Types of Bailment – Rights of Bailor and Bailee – Bailee’s lien – Rights of
    ﬁnder of goods – Pledge or Pawn – Essentials of Pledge – Pawnor – Duties – Pawnee –
    Rights – Duties – Mortgage – Pledge by non-owner.

Unit 5: SALE OF GOODS ACT
    Formation of a contract of sale – conditions and warranties – caveat emptor – passing of
    property – sale by non owners – exceptions – delivery of goods – rules – rights and duties
    of a buyer - unpaid seller – rights of an unpaid seller – remedies for breach of sale –
    auction sales.

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To introduce the students to the concepts of Income tax.
2. To give an insight into the different heads of income and the authorities under the Act.
3. To help students to apply the computation of income tax.

Unit 1: INTRODUCTION
Basis of charge - Residential status of an individual and tax incidence - exempted incomes under section 10 - capital and revenue items.

Unit 2: COMPUTATION OF SALARY

Unit 3: COMPUTATION OF HOUSE PROPERTY & BUSINESS/PROFESSION

Unit 4: CAPITAL GAINS & INCOME FROM OTHER SOURCES

Unit 5: COMPUTATION OF TOTAL INCOME
Clubbing of income - Deemed incomes - Set-off and carry forward of losses - Deductions under section 80 - Rebates and reliefs from gross total income - Computation of taxable income.

COURSE TEXT:

COURSE REFERENCE:
OBJECTIVES:
1. To introduce the students the functioning of modern office
2. To expose the students in office supervision and accommodation
3. To familiarize the students about latest information technologies in offices.

Unit 1: OFFICE MANAGEMENT AND SUPERVISION

Unit 2: OFFICE SYSTEMS AND WORK SIMPLIFICATION

Unit 3: OFFICE ACCOMMODATION AND ENVIRONMENT

Unit 4: RECORD MANAGEMENT AND OFFICE MACHINES

Unit 5: COMPUTER AND INFORMATION TECHNOLOGY
Techniques and devices in data communication and computer systems – value – Electronic data Processing(EDP), Integrated Date Processing(IDP)– Wide Area Network (WAN)- satellite communication- Hypertext transfer protocol (HTTP) – Online office security services.

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To understand the nature of human resources and its significance to the organization.
2. To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.
3. To bring to the attention of the students the latest trends in managing human resources in an organization.

Unit 1: INTRODUCTION
Definition – Objectives – Functions - Evolution and growth of HRM – Qualities of a good HR manager – Changing roles of a HR Manager - e-hrm- Problems and challenges of a HR manager.

Unit 2: PLANNING HUMAN RESOURCES

Unit 3: RECRUITMENT & SELECTION

Unit 4: TRAINING & DEVELOPMENT
Training and development – Principles of training – Assessment of training needs – On the job training methods - Off the job training methods.

Unit 5: PERFORMANCE APPRAISAL

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To provide students an understanding of concepts of MIS
2. To expose students on the recent development in MIS Systems

Unit 1: INTRODUCTION

Unit 2: INFORMATION SYSTEM

Unit 3: INFORMATION SYSTEM PROCESSING

Unit 4: SYSTEMS ANALYSIS AND DESIGN

Unit 5: INFORMATION SYSTEM APPLICATION
Data warehousing – Data Mining – Enterprise Resource Planning or system – group decision support system – executive information system.

COURSE TEXTS:

COURSE REFERENCES:
OBJECTIVES:
1. To familiarize the students with the behavioral patterns of human beings at individual and group levels in the context of an Organization.
2. To enable the students to understand the prediction and control of human behavior in an Organization.

Unit 1: INTRODUCTION

Meaning – Definition - Foundation of individual behavior - personality – perception – learning - values and attitudes.

Unit 2: MOTIVATION


Unit 3: GROUP DYNAMICS

Group behavior - communication and group decision making - inter group relations.

Unit 4: LEADERSHIP


Unit 5: ORGANISATIONAL STRUCTURE AND DESIGN

Organizational change and development - organizational culture and climate. Organizational conflict - causes - types of conflict - management of conflicts.

COURSE TEXTS:

COURSE REFERENCES:
OBJECTIVES:
1. To introduce the students to the fundamentals of finance.
2. To develop an understanding of tools that is used to evaluate investment projects.
3. To provide knowledge on concepts, methods & procedures involved in using financial management for managerial decision making.

Unit 1: BUSINESS FINANCE


Unit 2: CAPITAL STRUCTURE


Unit 3: COST OF CAPITAL


Unit 4: CAPITAL BUDGETING

Importance – techniques of capital budgeting – Payback period – Average rate of return – Net present value – Profitability index and internal rate of return.

Unit 5: WORKING CAPITAL MANAGEMENT


COURSE TEXT:

COURSE REFERENCE:
OBJECTIVES:
1. To familiarize the students with various labour legislations
2. To expose the students to legislation’s relating to welfare of workers

Unit 1: THE FACTORIES ACT, 1948

Unit 2: THE INDUSTRIAL DISPUTES ACT, 1947
Industrial dispute - Objectives - Definitions - Strikes and lock outs - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Machineries – Introduction to Standing Orders .

Unit 3: THE WORKMEN’S COMPENSATION ACT, 1923
Workman’s Compensation – scope - Defenses available to employers before passing of the Act – Rules - Defenses available to employers – Amount of compensation – Occupational diseases

Unit 4: THE PAYMENT OF GRATUITY ACT, 1972 & THE EPF & MISCELLANEOUS PROVISIONS ACT, 1952
Gratuity - Scope - Definitions - Payment of gratuity - Compulsory insurance and protection of gratuity - Determination and evaluation of gratuity - Obligation and rights of employee and employer - Penalties. Definitions – EPF schemes – fund – Employees Deposit Linked Insurance Scheme – Administration of schemes – inspectors.

Unit 5: THE TRADE UNIONS ACT, 1926

COURSE TEXT:

COURSE REFERENCE:
BC 6606 - AUDITING

SEMESTER : VI CREDIT : 5
CATEGORY: MS 2 NO. OF HOURS / WEEK: 5

OBJECTIVE:
1. To appreciate the role of auditing in business.
2. To familiarize with provisions of the Companies Act, 1956 relating to the appointment, duties and liabilities of an auditor.
3. To familiarize the students with the concepts of internal control.

Unit 1: INTRODUCTION

Meaning – Definitions – Objective – scope – Classification - Investigation vs. Auditing – Auditing Vs Accounting – Merits and Demerits.

Unit 2: INTERNAL CONTROL


Unit 3: VOUCHING


Unit 4: VERIFICATION & VALUATION

Meaning – Definitions – Objective – scope - Auditor’s duties regarding verification and valuation of assets and liabilities - Procedures for verification and valuation of assets and liabilities.

Unit 5: COMPANY AUDITOR


COURSE TEXT:

COURSE REFERENCE:
BC6607 - CORPORATE LAWS

SEMESTER : VI  
CATEGORY: MS 2 
CREDIT : 5  
NO. OF HOURS / WEEK: 5

OBJECTIVES:
1. To introduce the students to the various laws relating to corporate.
2. To focus on the consumer protection laws and its application.
3. To enlighten the students on the Depositories and SEBI Act.

Unit 1: INDUSTRIES (DEVELOPMENT AND REGULATIONS) ACT, 1956
Definitions - central advisory control and development councils - regulations of Scheduled industries - Direct management control of industrial undertaking by Central Government in certain cases.

Unit 2: CONSUMER PROTECTON ACT, 1986

Unit 3: SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992
Definitions - Establishment of SEBI - Powers and functions of the Board - Insider trading -Penalties and procedures - Appellate tribunal, procedure and powers.

Unit 4: COMPANY SECRETARIES ACT, 1980
Definition-Institute of secretaries of India-council of the institute –council of the institute-Register of members.

Unit 5: DEPOSITORIES ACT, 1996
Meaning –Rights & Obligations of Depositories, participants, issuers and beneficial owners-Enquiry &inspection –Penalty.

COURSE TEXT:

COURSE REFERENCE:
OBJECTIVES:
1. To understand the meaning and significance of the financial services available in India.
2. To expose the students with the role of financial services in the development of the capital market and the economy of the country.

Unit 1: INDIAN FINANCIAL SERVICES

Introduction - Evolution – Features – Problems - Regulating authorities – Constituents - Functions of financial services institutions.

Unit 2: MERCHANT BANKING & VENTURE CAPITAL


Unit 3: LEASING & MUTUAL FUNDS


Unit 4: FACTORING & FORFAITING


Unit 5: CREDIT RATING & SECURITISATION

Evolution of Credit Rating – Rating process – Credit Rating agencies in India – Regulations & Criticisms – Securitization process – Instruments – Accounting for securitization in India.

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To familiarize students on various economic laws.
2. To enlighten the students on the laws affecting the functioning of Companies like FEMA, Competition Act.
3. To highlight the importance of Pollution Control Laws.

Unit 1: FEMA 1999

Unit 2: THE COMPETITION ACT 2002
Definitions – Prohibition of certain agreements, abuse of dominant position – Competition commission of India – Duties, Powers and functions of commission – Penalties.

Unit 3: INTELLECTUAL PROPERTY LAWS

Unit 4: POLLUTION CONTROL LAWS
4.1 THE WATER (PREVENTION AND CONTROL OF POLLUTION) ACT 1974

4.2 THE AIR (PREVENTION AND CONTROL OF POLLUTION) ACT 1981

Unit 5: THE ENVIRONMENT PROTECTION ACT, 1986

COURSE TEXT:

COURSE REFERENCE:
SKILL BASED (15 CREDITS)

Package-A

BC 6651 - BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

SEmmESTER : VI CREDIT :15
CATEGORY: SK NO. OF HOURS / WEEK:15

OBJECTIVES:
1. To make the students realize the importance of values and ethics in business.
2. To introduce the concept of consumerism.
3. To highlight the importance of Corporate Social Responsibilities in business.

PAPER I
BUSINESS ETHICS

SEmmESTER : VI CREDIT : 5
CATEGORY: SK NO. OF HOURS / WEEK: 5

Unit 1: CONCEPT OF ETHICS
Values concepts - types and formation - principles and concepts of managerial ethics - relevance of ethics and values in Society.

Unit 2: BUSINESS ETHICS
Values of Indian managers - factors influencing business ethics - Corruption in businesses.

Unit 3: BUSINESS & ECOSYSTEMS
Markets for ecosystem services - opportunities for socially and environmentally friendly business.

Unit 4: ETHICS & ORGANISATION
Ethics and Consumer - Ethics and employees - Ethics and shareholders - Ethics and Environment.

Unit 5: MANAGING ETHICAL CONDUCT
Requirement skills for managers - Whistle blowing - Individual differences and ethical judgments – Cognitive barriers to ethical judgement.

COURSE TEXT:

COURSE REFERENCE
Unit 1: INTRODUCTION TO CONSUMER ETHICS

Influence of social and environmental problems and how they shape markets - Bottom of the pyramid opportunities - Equator principles - Socially Responsible Investing.

Unit 2: CONSUMER PROTECTION

Consumer – who can file a complaint under the COPRA – process of filing a complaint – administrators of COPRA.

Unit 3: MARKET ETHICS

Consumerism - unethical issues in sales - marketing and technology.

Unit 4: COMPETITION

Competitive strategies – Pricing – Cost - Focus strategies - Effect on consumers.

Unit 5: TRADE PRACTICES


COURSE TEXT:

COURSE REFERENCES:
Unit 1: BUSINESS OBJECTIVES
Business - Changing Concept - Objectives: Economic and Social - Relationship between business and society.

Unit 2: ECONOMIC SYSTEM

Unit 3: WELFARE STATE

Unit 4: CORPORATE SOCIAL RESPONSIBILITY (CSR)
Social responsibility of a business firm - Social responsibility of business stakeholders (owners, employees, consumers and community) - Cultural and moral responsibility - response of Indian firms towards CSR.

Unit 5: ROLE OF MNC IN CORPORATE SOCIAL RESPONSIBILITY
Meaning – Definition - Emerging areas in CSR and sustainability – Relevant Case studies.

COURSE TEXT:

COURSE REFERENCES:
PACKAGE -2

BC 6652 - CORPORATE GOVERNANCE

SEMESTER : VI  CREDIT : 15
CATEGORY: SK  NO. OF HOURS / WEEK:15

OBJECTIVES:

1. To facilitate the students to have a glimpse of the history of Corporate Governance and the need for CG, ethics and CSR in this globalized economy.
2. To enable the students to understand the parameters of accountability, control and reporting system by the corporate board.
3. To help the students to have an insight into the interactive relationship among various corporate and related constituents in determining directions and performance of business organizations.

PAPER I
CORPORATE GOVERNANCE

SEMESTER : VI  CREDIT : 5
CATEGORY: SK  NO. OF HOURS / WEEK: 5

Unit 1: HISTORICAL PERSPECTIVE
Corporate Governance - Issues in CG - Theoretical basis of CG (Agency Theory, Stewardship Theory, Shareholder Vs Stakeholder approaches).

Unit 2: CORPORATE GOVERNANCE SYSTEMS

Unit 3: EMERGENCE OF CORPORATE GOVERNANCE IN THE WEST

Unit 4: CORPORATE GOVERNANCE IN INDIA

Unit 5: CORPORATE GOVERNANCE RATING
Need, Principles, Rating Models, Benefits. Examples

COURSE TEXT:


COURSE REFERENCES:

PAPER II

STAKEHOLDERS & GOVERNANCE

SEMESTER : VI   CREDIT : 5
CATEGORY: SK   NO. OF HOURS / WEEK: 5

Unit 1: INTRODUCTION

Investors’ problems and protection, SEBI’s role in protecting investors.

Unit 2: SHAREHOLDERS

Rights and privileges of shareholders - Shareholder protection - Grievance redressal process.

Unit 3: INSTITUTIONAL INVESTORS

Governance and Institutional investors - Governance and community - Governance and government.

Unit 4: BOARD OF DIRECTORS

Governance issues relating to the Board - Role of Directors - Independent Directors - Directors’ remuneration – Family owned Businesses and Governance.

Unit 5: AUDITORS

Meaning – definition - Types of Auditors - The American Law Governing Auditors’ responsibilities - Naresh Chandra Committee - CG and Internal Auditors - Cost Audit methodology - Quality audit - CG and Banks - Basel Committee on CG.

COURSE TEXT BOOK:

COURSE REFERENCE BOOKS:
Unit 1: BUSINESS ETHICS AND GOVERNANCE

Importance and need for business ethics - ethics can make corporate governance more meaningful - Interrelationships between the Advantages and disadvantages.

Unit 2: CORPORATE SOCIAL RESPONSIBILITY (CSR) & GOVERNANCE

Definition of CSR - Scope of social responsibility - CSR and Indian companies.

Unit 3: MEDIA & CORPORATE GOVERNANCE

Introduction – importance of media – Corporate Governance and the press – ethics in advertisement – adverse effects of advertisement.

Unit 4: ENVIRONMENT & GOVERNANCE

Environmental concerns and Corporations, Corporate Governance challenges in developing, emerging and transition economies,

Unit 5: GLOBAL RESPONSIBILITY

Educating for global responsibility - Role of Business schools - Towards a new approach to educations - Business schools as catalyst of paradigm shift - Challenges ahead.

COURSE TEXT BOOK:

COURSE REFERENCES: