



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH  
AND STUDIES**

**(Deemed to be University under section 3 of the UGC Act,  
1956)**

**Centre for Distance and Online Education**

**CURRICULUM  
AND  
SCHEME OF EXAMINATION**

**(BACHELOR OF COMMERCE)  
ONLINE DEGREE PROGRAMME**

**BATCH: 2023-2026**

## **PREAMBLE**

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses. However, Online B.Com. programme of MRIIRS is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter- linkages and regulatory concerns a part from exposure of different functional domains of management. Our programme offers multiple synergies for mutual business association. The courses of this programme have been designed to promote understanding of the issues confronting the business world in locally and the economy as a whole.

The degree programme includes six semesters with courses focusing on employability, entrepreneurship and research skill development. The objectives of all courses are well mapped with the PO defining demonstration of technical knowledge and engagement in independent and life-long learning. The curriculum offers core, ability enhancement courses and domain specific electives. To carve the skills of students, the choice base credit system (CBCS) has been implemented in the department and open elective courses are also offered to students in each semester. This course aims to develop a holistic and multidimensional understanding of the various topics. The syllabus covers basic aspects of commerce, trade, industries, accounts, management, tax and law. This course aims to develop a holistic and multidimensional understanding of the various topics. The course includes earning of 120 credits during the 3-year duration of the programme in 6 semesters. The total credits required to be earned are further divided as Compulsory Courses and Elective Courses. Total 99 credits are required to be earned under Compulsory Courses and at least 21 credits under Elective Courses. The choice of elective courses is open ended can be chosen from the ones offered by the parent department as well as offered by other departments of the university. The course also pays attention to holistic approach and offers various opportunities to students to participate and to complete 25xN point from Manav Rachna Life Skill Programme.

The curriculum of the programme is designed after taking inputs from industry experts, stake holders including students, parents and alumni of the department.

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# **MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES**

(Deemed to be University under section 3 of the UGC Act1956)

## **Centre for Distance and Online Education**

### **VISION**

Through online education, Manav Rachna stands tall to bring the most efficacious environment for providing higher quality academic and research oriented education to the aspirants. Manav Rachna Online Education facilitate the goal of increasing access to enduring learning prospects to students and providing opportunities to make efficient use of scarce resources in light of the new economic realities of higher education.

### **MISSION**

To provide an exclusive learning environment to students with flexible and meticulous online learning opportunities that will guide students to acquire the knowledge and skills as per the requirements of society at large. The aim of Manav Rachna Online Education is:

- To develop emerging skills through online learning methodologies to pursue their Academic and Professional goals.
- To impart profound knowledge and understanding of conceptual aspects of multidisciplinary learning.

### **ABOUT THE DEPARTMENT**

The ultimate touchstone of quality education is the quality culture permeating in any education Institution. In today's world of digitization, technical education stands at the crossroads of keeping pace with the emerging needs of humankind along with fast changing trends in governance and scientific development. The global transformation, trend of learning by doing, relevance to people and nation development – Manav Rachna International Institute of Research and Studies is the right place to gear up with a world class competitive edge. We are trusted to nurture juvenile minds and prepare them to deal with challenges of their future endeavors. Continuing the Legacy of our Founder Dr. O.P Bhalla, Manav Rachna has launched “Manav Rachna Centre for Distance and Online Education” to provide quality programmes to those students who are not able to draw benefits from conventional systems of Education. Seven programmes in different streams namely Computer Applications, Management, Commerce, Business Administration and Economics will be offered by University in online mode with specialization in different domains. In Today's opportunistic world specialized education is essential for successful professional life. Manav Rachna Centre for Distance and Online Education has collaboration with prominent industry partners to provide global career opportunities to the students and prepare the students to acquire the increased technology intensive needs of today. In addition, Manav Rachna Centre for Distance and Online Education provides a multidisciplinary approach for the students to shape their career inside and outside their domain of education and to meet the evolving needs of the society. The commitment of multidisciplinary education is to broaden the participation of students in higher education and leads to a more diverse community. In a multidisciplinary approach, students are inspired to select diverged courses from different disciplines to expand their knowledge, discover themselves through creative thinking and learn the skills of collaboration. The online programmes will help the students to achieve an academic degree along with flexibility and relaxation. These online programs hold

equal academic value to as on-campus degree and help students in developing themselves into an industry ready as equivalent to a conventional degree. Students can perfectly reshape their career and future through impeccably designed online programmes. The renowned faculty, cutting –edge advanced curriculum, technology driven and a remarkable content delivery will be helpful in the successfully implementation of online programs.

## **PROGRAM EDUCATION OBJECTIVES (PEOs)**

The Department of Commerce, in consultation with various stakeholders, has formulated the Programme Educational Objectives (PEOs) that are broad statements that describe the career and professional accomplishments that the programme is preparing the graduated to achieve in few years, subsequent to receiving the degree. The PEOs of the Online B.Com programme are as follows:

- PEO1:** The graduates will develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences;
- PEO2:** The graduates will be academically prepared to lead organizations they join or start;
- PEO3:** The graduates will get exposed to the areas of application of knowledge in business firms and industrial organisations;
- PEO4:** The graduates will be successful in higher education in commerce and allied areas and in management, if pursued, leading to masters and research programs;
- PEO5:** The graduates will acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable.

## **PROGRAM OUTCOMES (POs)**

Students will be able to:

- PO 1: Critical Thinking:** Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO 2: Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO 3: Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO 4: Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO 5: Ethics:** Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.
- PO 6: Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.
- PO 7: Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

## **PROGRAMME SPECIFIC OBJECTIVES (PSO):**

- PSO 1:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO 2:** Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO 3:** Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.

## MAPPING OF PEOs WITH POs and PSOs

Program Outcome(PO)/ Program Specific Outcome (PSO)		PEOs that are attained through concerned PO / PSO
<b>PO1</b>	<b>Critical Thinking:</b> Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.	<b>1, 2, 3, 5</b>
<b>PO2</b>	<b>Effective Communication:</b> Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.	<b>2, 3, 4, 5</b>
<b>PO3</b>	<b>Social Interaction:</b> Elicit views of others, mediate disagreements and help reach conclusions in group settings.	<b>1,2,3, 4, 5</b>
<b>PO4</b>	<b>Effective Citizenship:</b> Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.	<b>1, 2, 3</b>
<b>PO5</b>	<b>Ethics:</b> Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.	<b>3, 4, 5</b>
<b>PO6</b>	<b>Environment and Sustainability:</b> Understand the issues of environmental contexts and sustainable development.	<b>1, 2, 3, 4</b>
<b>PO7</b>	<b>Self-directed and Life-long Learning:</b> Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.	<b>3,5</b>
<b>PSO 1</b>	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.	<b>1,2, 3, 4, 5</b>
<b>PSO 2</b>	Students will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.	<b>1, 2,4, 5</b>
<b>PSO 3</b>	Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses as well as students will be able to do higher education and advance research in the field of commerce and finance.	<b>2, 3, 4, 5</b>

## SEMESTER SYSTEM AND CHOICE BASED CREDIT SYSTEM

Credit based system of study and Learner's performance/progress is measured by the number of credits that he/she has earned, i.e., completed satisfactorily. Based on the course credits and grade obtained by the Learner, grade point average is calculated.

### (a) Course credits assignment

Each course has a certain number of credits assigned to it depending upon its duration in periods for lecture, tutorial and laboratory/clinical practice in a week. A few courses/activities are without credit (s) and are referred to as Audit Pass Courses (APC) but are mandatory to pass as a partial fulfillment of award of degree.

### (b) Earning of credits

At the end of every course, a letter "Grade" shall be awarded in each course for which a Learner has registered. On obtaining a minimum Pass Grade, Learner shall accumulate the course credits as Earned Credits. A Learner's performance shall be measured by the number of credits that he/she has earned and by the weighted grade point average. Grades obtained in the audit courses shall not be counted for computation of grade point average, however shall be mandatory to pass as a partial fulfillment of award of degree.

For Award of Degree of an **Online Bachelor of Commerce**, he/she has to earn minimum **120 credits** during the 3-year duration of the programme in 6 semesters.

The total credits required to be earned have been further classified under two baskets of courses: "Compulsory Courses Basket", and "Elective Courses Basket". The **total 99 credits** required to be earned under "**Compulsory Courses Basket**" and **21 credits** under "**Elective Courses Basket**".

All courses under "Compulsory Courses Basket", are required to be qualified and cleared/pass by each and every Learners enrolled under the programme and are semester-wise listed in the study scheme along with credits assigned to each course.

Under Elective Courses Basket, there will be three types of courses:

- a) Semester-wise courses offered by the department itself
- b) Open/Inter-disciplinary courses offered at the Institute/University level notified from the office of Dean- Academics.
- c) Massive Open Online Courses (MOOCs) available on SWAYAM Platform or any other platform as recommended by UGC/AICTE and notified from the office of Dean-Academics.

Each course shall have credits assigned to it. Learner shall be required to register courses every semester for as many courses/credits specified under "Elective Courses Basket" depending upon his/her interest, capability/pace of learning and availability of time slot (without any clash in time table) so as to earn all required total credits under the



“Elective Courses Basket” during the entire programme duration.

However, for registration of courses [including courses under “Compulsory Courses Basket”, “Elective Courses Basket” and Previous Semester Courses (wherein he/she was declared in-eligible on the basis of attendance or he/she could not clear the course within permissible given chances)], if any, the maximum limit in a semester shall be 30 credits.

**SEMESTER WISE STUDY SCHEME WITH ASSIGNED CREDITS & DISTRIBUTION OF MARKS  
SEMESTER-I**

<b>Course Type</b>	<b>Course Code</b>	<b>Title of Course</b>	<b>Internal/ Continuous Assessment</b>	<b>End Semester Examination</b>	<b>Total</b>	<b>Credits</b>
Domain Specific	OBCOM-DS-101	Business Organization & Management	30	70	100	3
Domain Specific	OBCOM-DS-102	Financial Accounting	30	70	100	4
Domain Specific	OBCOM-DS-103	Micro Economics	30	70	100	4
Domain Specific	OBCOM-DS-104	Business Laws	30	70	100	4
Domain Specific	OBCOM-DS-105	Indian Economics and Social Environment	30	70	100	3
Ability Enhancement	CDC-BCOM-111	Professional Communication - I	30	70	100	2
<b>Total</b>						<b>20</b>

**Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter- disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

**SEMESTER-II**

<b>Course Type</b>	<b>Course Code</b>	<b>Title of Course</b>	<b>Internal / Continuo us Assessm ent</b>	<b>End Semester Examination</b>	<b>Total</b>	<b>Credits</b>
University Core Compulsory- I	OCH-202B	Environmental Studies	30	70	100	4
Domain Specific	OBCOM-DS-202	Macro Economics	30	70	100	4
Domain Specific	OBCOM-DS-203A	Business Mathematics	30	70	100	4
Domain Specific	OBCOM-DS-204	Corporate Laws	30	70	100	4
Domain Specific	OBCOM-DS-205	Corporate Accounting	30	70	100	4
<b>Total</b>						<b>20</b>

**Besides the mentioned Domain Specific and University Core Compulsory Courses, University Electives, Inter- disciplinary, Generic, on- line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

### SEMESTER-III

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Domain Specific	OBCOM-DS-307	Cost Accounting	30	70	100	4
Domain Specific	OBCOM-DS-302	Principles of Marketings	30	70	100	4
Domain Specific	OBCOM-DS-303	Business Statistics	30	70	100	4
Domain Specific	OBCOM-DS-304	Financial Markets, Instruments	30	70	100	4
	OBCOM-DS-408	Strategic Business Reporting*				
<b>B.COM Elective: Accounting &amp; Finance</b>						
Domain Specific Elective	OBCOM-DS-310	Financial Analysis and Reporting	30	70	100	4
<b>B.COM Elective: Auditing &amp; Taxation</b>						
Domain Specific Elective	OBCOM-DS-506	Corporate Tax Planning	30	70	100	4
<b>B.COM Elective: Entrepreneurship</b>						
Domain Specific Elective	OBCOM-DS-305	Basics of Entrepreneurship	30	70	100	4
<b>B.COM Elective: Business Analytics</b>						
Domain Specific Elective	OBCOM-DS-312	Essentials of Data Analytics	30	70	100	4
<b>B.COM-ACCA</b>						
Domain Specific Elective	OBCOM-DS-309	Performance Management**	30	70	100	4
<b>Total Credits</b>						<b>20</b>

**Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

***\*These courses have to be duly opted and completed by the ACCA students only in lieu of the corresponding general courses.***

\*\* This course has to be mandatorily taken up by ACCA students in lieu of Electives.

**SEMESTER-IV**

<b>Course Type</b>	<b>Course Code</b>	<b>Title of Course</b>	<b>Internal/ Continuous Assessment</b>	<b>End Semester Examination</b>	<b>Total</b>	<b>Credits</b>
Domain Specific	OBCOM-DS-401	Income Tax Law and Practices	30	70	100	4
Domain Specific	OBCOM-DS-407	Management Accounting	30	70	100	4
Domain Specific	OBCOM-DS-403	Business Research Method	30	70	100	4
Domain Specific	OBCOM-DS-404A	E-Commerce	30	70	100	4
	OBCOM-DS-509	Strategic Business Leader*				
<b>B.COM Elective: Accounting &amp; Finance</b>						
Domain Specific Elective	OBCOM-DS-606	Fundamentals of Investments	30	70	100	4
<b>B.COM Elective: Auditing &amp; Taxation</b>						
Domain Specific Elective	OBCOM-DS-412	Auditing and Corporate Governance	30	70	100	4
<b>B.COM Elective: Entrepreneurship</b>						
Domain Specific Elective	OBCOM-DS-413	Entrepreneurship Development	30	70	100	4
<b>B.COM Elective: Business Analytics</b>						
Domain Specific Elective	OBCOM-DS-414	Business Forecasting & Predictive Analytics	30	70	100	4
<b>B.COM-ACCA</b>						
Domain Specific Elective	OBCOM-DS-409	Financial Reporting**	30	70	100	4
<b>Total Credits</b>						<b>20</b>

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

***\*These courses have to be duly opted and completed by the ACCA students only in lieu of the corresponding general courses.***

\*\* This course has to be mandatorily taken up by ACCA students in lieu of Electives

**SEMESTER-V**

Course Type	Course Code	Title of Course	Internal/ Continuous Assessment	End Semester Examination	Total	Credits
Domain Specific	OBCOM-DS-502	Indirect Taxation	30	70	100	4
Domain Specific	OBCOM-DS-503	Financial Management	30	70	100	4
Domain Specific	OBCOM-DS-551	Summer Internship Report	30	70	100	3
Domain Specific	OBCOM-DS-504	Banking and Insurance	30	70	100	4
	OBCOM-DS-308	Audit and Assurance*				
<b>B.COM Elective: Accounting &amp; Finance</b>						
Domain Specific Elective	OBCOM-DS-512	Accounting for Managers	30	70	100	4
<b>B.COM Elective: Auditing &amp; Taxation</b>						
Domain Specific Elective	OBCOM-DS-513	Tax Planning	30	70	100	4
<b>B.COM Elective: Entrepreneurship</b>						
Domain Specific Elective	OBCOM-DS-514	Entrepreneurial Finance	30	70	100	4
<b>B.COM Elective: Business Analytics</b>						
Domain Specific Elective	OBCOM-DS-515	Financial Analytics	30	70	100	4
<b>Total Credits</b>						<b>19</b>

Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified well before start of the semester. The Learner shall be required and allowed to opt the courses out of offered courses as per maximum limit for maximum credits and for the category of Elective Courses under University Rules.

**\*These courses have to be duly opted and completed by the ACCA students only in lieu of the corresponding general courses**

**SEMESTER-VI**

<b>Course Type</b>	<b>Course Code</b>	<b>Title of Course</b>	<b>Internal/ Continuous Assessment</b>	<b>End Semester Examination</b>	<b>Total</b>	<b>Credits</b>
Domain Specific	OBCOM-DS-602	International Trade And Finance	30	70	100	3
Domain Specific	OBCOM-DS-651	Advanced Excel for Financial Decisions	30	70	100	3
Domain Specific	OBCOM-DS-603	Human Resource Management	30	70	100	3
	OBCOM-DS-609	Advanced Taxation UK*				
Domain Specific	OBCOM-DS-608	International Business Environment	30	70	100	3
	OBCOM-DS-610	Advanced Financial Management*				
<b>B.COM Elective: Accounting &amp; Finance</b>						
Domain Specific Elective	OBCOM-DS-405	Capital Markets	30	70	100	3
<b>B.COM Elective: Auditing &amp; Taxation</b>						
Domain Specific Elective	OBCOM-DS-612	Auditing Practices	30	70	100	3
<b>B.COM Elective: Entrepreneurship</b>						
Domain Specific Elective	OBCOM-DS-613	Business Environmentand Entrepreneurship	30	70	100	3
<b>B.COM Elective: Business Analytics</b>						
Domain Specific Elective	OBCOM-DS-614	Marketing Analytics	30	70	100	3
<b>B.COM-ACCA</b>						
<b>Domain Specific Elective</b>	<b>OBCOM-DS-611</b>	<b>Advanced Audit</b>	<b>30</b>	<b>70</b>	<b>100</b>	<b>3</b>



<b>Total Credits</b>				<b>15</b>
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**Besides the mentioned Domain Specific Courses, other University core, University Elective, Inter-disciplinary, Generic, on-line Courses (MOOCs etc.) and other approved courses shall be offered, which shall be notified wellbefore start of the semester. The Learner shall be required and allowed to opt the courses out of offered coursesas per maximum limit for maximum credits and for the category of Elective Courses under University Rules.**

***\*These courses have to be duly opted and completed by the ACCA students only in lieu of the corresponding general courses.***

**\*\* This course has to be mandatorily taken up by ACCA students in lieu of Electives.**

**For Successful completion of B.Com. degree, the student shall be required to earn minimum 120 credits in total, out of which he/she needs to earn 99 credits of compulsory courses through online classes as tabulated above and at least 21 additional credits through University Core/University Electives as approved by the Academic Council of the University.**

# **SEMESTER-I**

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

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## OBCOM-DS-101: BUSINESS ORGANISATION & MANAGEMENT

Periods/week Credits

**3**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

OBCOM-DS-101.1. Develop knowledge about the organization and management of a business enterprise;

OBCOM-DS-101.2. Identify the business and environment interface;

OBCOM-DS-101.3. Demonstrate handling of situations with the help of coordination and decision-making tactics;

OBCOM-DS-101.4. Implement the managerial practices in the business world.

### PART-A

#### Unit 1: Introduction of Indian Business

1.1 Spectrum of business activities, objectives, opportunities and problems

1.2 Small scale and medium enterprises

1.3 Franchising, outsourcing and Multinational Companies

#### Unit 2: Business Enterprise

2.1 Types of Business Organizations

2.2 Setting up a business enterprise

#### Unit 3: Foundations of Management

3.1 Nature, scope, principles of management

3.2 Levels of managerial skills – Role of managers, managerial skills

3.3 Departmentation – meaning, scope and types

### PART-B

#### Unit 4: Functions of Management

4.1 Planning: features, process, approaches, principles, limitations

4.2 Organization: Meaning, Importance of Sound Organizations, Organization Charts and types

4.3 Staffing: Elements of Staffing Process

4.4 Directing: meaning, importance, principles

#### Unit 5: Leadership, Coordination and Motivation

5.1 Leadership concept and styles, managerial grid

5.2 Coordination: Need, Principles and Process

5.3 Motivation: features, importance, Maslow need hierarchy theory, Herzberg two factor theory

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is: MCQs 30%  
Subjective (Short/Long) 40%

### Unit 6: Communication and Controlling

6.1 Concept, process and principles of communication

6.2 Barriers to communication

6.3 Control: concept and process

#### Recommended Books:

1. Rao VSP and Krishna V Hari; Management: Text and Cases; Excel Books, Delhi
2. Koontz and Weihrich, Essentials of Management, McGraw Hill Education
3. Kaul V.K., Business Organization and Management, Pearson Education
4. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
5. Talloo, Thelman J., Business Organisational and Management, Tata McGraw Hill, New Delhi
6. Bushkirk, R.H.; Concepts of Business: An Introduction to Business System, Dryden Press, NY.

Only latest available editions of the books are recommended.

#### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-101)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-101.1	-	-	-	-	-	2	3	2	3	1
OBCOM-DS-101.2	-	-	-	1	2	3	-	1	3	1
OBCOM-DS-101.3	3	2	-	-	-	-	-	1	2	3
OBCOM-DS-101.4	2	3	-	-	-	-	1	3	2	1

**Degree of Correlation:** 1 – Low  
2 – Medium  
3 – High

#### Assessment Tools:

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination).  
Weightage of assessments are as follows:

Discussion/Presentation	15%
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Projects/Group Activities etc.	15%
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- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
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Short/Long Questions:	70%
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# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-102: FINANCIAL ACCOUNTING

Periods/week Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

- OBCOM-DS-102.1. Interpret the role and limitations of accounting process;
- OBCOM-DS-102.2. Analyze the economic information conveyed in financial statements;
- OBCOM-DS-102.3. Examine the theory and practice of accounting underlying the major categories that generally appears in published financial statements;
- OBCOM-DS-102.4. Determine the economic events common in business operations and how they would be shown in published financial statements.

### PART - A

#### UNIT 1: Introduction to Financial Accounting

- 1.1 Meaning, objectives and limitations of accounting
- 1.2 Accounting principles, conventions and standards
- 1.3 Accounting Process
- 1.4 Accounting Equation
- 1.5 Users of Accounting Information
- 1.6 Double Entry System

#### UNIT 2: Recording, Classifying and Summarizing of Accounting Transactions

- 2.1 Journalizing
- 2.2 Ledger Posting
- 2.3 Preparation of Trial Balance

#### UNIT 3: Errors and Bank Reconciliation Statement

- 3.1 Classification of Errors
- 3.2 Rectification of Errors
- 3.3 Bank Reconciliation Statement

### PART – B

#### UNIT 4: Depreciation Accounting

- 4.1 Concept of depreciation
- 4.2 Factors in measurement of depreciation
- 4.3 Methods of computing depreciation: Straight Line Method and Written Down Value Method
- 4.4 Practical problems

## UNIT 5: Final Accounts - I

- 5.1 Concept of capital and revenue expenditures and receipts
- 5.2 Preparation of financial statements of Corporate / business firms (with adjustments)
- 5.3 Practical problems

## UNIT 6: Final Accounts - II

- 6.1 Introduction to Non-for-profit organizations
- 6.2 Difference between Receipts & Payments Account and Income & Expenditure Account
- 6.3 Preparation of financial statements of Not-for-profit organizations (with adjustments)
- 6.4 Practical problems

### Recommended Books:

1. Monga, J. R, Financial Accounting, Margin Paper Bank, New Delhi
2. Gupta, R. L., Advanced Accounting, S Chand and Sons, New Delhi
3. Grewal, T. S. and Shukla, M. C., Advanced Accounting, S Chand and Sons, New Delhi
4. Maheshwari, S.N., Advanced Accounting, Vikas Publication, New Delhi

Only Latest available edition of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-102)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-102.1	-	-	2	-	-	-	2	3	2	3
OBCOM-DS-102.2	1	2	-	-	-	1	1	2	2	-
OBCOM-DS-102.3	3	-	1	2	-	1	-	2	2	3
OBCOM-DS-102.4	-	2	2	3	-	2	1	1	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each

question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%



# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-103: MICRO ECONOMICS

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

- OBCOM-DS-103.1. Describe the economic behavior of the firm;
- OBCOM-DS-103.2. Explain and apply supply and demand analysis to relevant economic issues;
- OBCOM-DS-103.3. Apply marginal analysis to the firm under different market conditions;
- OBCOM-DS-103.4. Apply tools of consumer behavior and firm theory to business situations.

### PART - A

#### Unit 1: Consumer Behavior and Elasticity of Demand

- 1.1 Nature and scope of micro economics
- 1.2 Basic demand and supply analysis
- 1.3 Elasticity of demand: price, income and cross
- 1.4 Marginal revenue, average revenue and price elasticity of demand
- 1.5 Cardinal and ordinal utility analysis
- 1.6 Consumer equilibrium
- 1.7 Income, price and substitution effect
- 1.8 Consumer surplus and applications

#### Unit 2: Producer Behaviour

- 2.1 Total, average and marginal product curve
- 2.2 The law of variable proportions
- 2.3 Producer's equilibrium and isoquants
- 2.4 Returns to factor and returns to scale

#### Unit 3: Cost Behaviour

- 3.1 Cost classification
- 3.2 Short-run v/s long-run cost curves
- 3.3 Economies and diseconomies of scale and the shape of long run average cost curve

### PART - B

#### Unit 4: Market Behaviour

- 4.1 Characteristics and assumptions of perfect competition
- 4.2 Supply curve of firm and industry in the long run
- 4.3 Equilibrium of the firm and industry in the short run and long run
- 4.4 Consumer's and producer's surplus and the efficiency of the perfect competition

## Unit 5: Monopoly

- 5.1 Nature and sources of monopoly
- 5.2 Monopoly short-run and long-run equilibrium
- 5.3 Measurement of monopoly power
- 5.4 Comparison of pure competition and monopoly
- 5.5 Social costs

## Unit 6: Imperfect Competition

- 6.1 Price and output decision in short run and long run
- 6.2 Monopolistic competition and economic efficiency
- 6.3 Price and output decision under oligopoly; oligopolist interdependence
- 6.4 Cournot duopoly model (with reaction curves)

### Recommended Books:

1. Dwivedi, D. N., Theory of Micro Economics, Tata McGraw Hill, New Delhi
2. Lipsey, Richard, Chrystal, Alec K., Principles of Economics, Oxford University Press.
3. Ahuja, H.L., Business Economics, S. Chand, New Delhi Only latest

available editions of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-103)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-103.1	1	-	-	-	1	3	-	-	2	-
OBCOM-DS-103.2	-	1	-	3	-	3	2	2	3	2
OBCOM-DS-103.3	3	2	1	2	-	3	-	2	3	1
OBCOM-DS-103.4	2	-	3	-	-	3	2	-	3	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

## Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-104: BUSINESS LAWS

Periods/week Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

- OBCOM-DS-104.1. Describe the legal framework relating to current business scenario;
- OBCOM-DS-104.2. Identify and implement the knowledge of the important Acts of business laws;
- OBCOM-DS-104.3. Provide potential solutions to the legal problems with regard to Indian business environment;
- OBCOM-DS-104.4. Analyze the legal constraints on business.

### PART – A

#### Unit 1: The Indian Contracts Act, 1872

- 1.1 Contract: Meaning, essentials of a valid contract
- 1.2 Classification of contract
- 1.3 Offer and acceptance
- 1.4 Legality of objects
- 1.5 Consideration
- 1.6 Capacity to contract
- 1.7 Free consent

#### Unit2: The Indian Contracts Act, 1872

- 2.1 Discharge of contract: Modes including breach and its remedies
- 2.2 Void agreement
- 2.3 Contingent contracts
- 2.4 Contract of bailment and pledge
- 2.5 Contract of indemnity and guarantee

#### Unit 3: The Sale of Goods Act, 1930

- 3.1 Contract of sale: Meaning, essentials of a contract of sale and difference between sale and agreement to sell
- 3.2 Goods: Meaning and kinds
- 3.3 Conditions and warranties: Meaning, implied conditions and warranties
- 3.4 Transfer of ownership
- 3.5 Unpaid seller: Rights and duties of Unpaid seller

### PART – B

#### Unit 4: Negotiable Instrument Act, 1881

- 4.1 Negotiable instruments: Meaning, characteristics and presumptions
- 4.2 Classification of negotiable instruments

- 4.3 Holder and holder in due course
- 4.4 Presentation of negotiable instruments
- 4.5 Negotiation of negotiable instruments: Meaning and methods, endorsement

**Unit5: The Limited Liability Partnership Act, 2008**

- 5.1 LLP: Meaning and incorporation
- 5.2 Partners and designated partners: admission and removal and their relations
- 5.3 Extent and limitation of liability of partners
- 5.4 Financial disclosures and annual return
- 5.5 Winding up and dissolution

**Unit6: Other Laws- Overview**

- 6.1 Consumer Protection Act, 2019: salient features of the Act, consumer rights and redressal mechanism
- 6.2 The Information Technology Act, 2000: cyber-crime and legal framework

**Recommended Books:**

1. Kapoor, N.D., Business Law, Sultan Chand, New Delhi.
  2. Kucchal, M.C., Business Law, Vikas Publishing, New Delhi.
  3. Bansal, C.L., Business Law, Taxmann Publications, New Delhi.
  4. Aggarwal Rohini, Mercantile and Commercial Laws, Taxmann Publications, New Delhi.
  5. Bansal B.L. and Raheja Rajiv, Ready Reckoner on Consumer Protection Act, 1986, JainBook Agency, New Delhi.
  6. Singh Vijay Pratap, Right to Information Law and Practice, Jain Book Agency, New Delhi.
- Only latest available editions of the books are recommended.

**Course Articulation Matrix:**

<b>CO-STATEMENT OBCOM-DS-104</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>OBCOM-DS-104.1</b>	-	3	-	1	2	2	3	3	2	2
<b>OBCOM-DS-104.2</b>	-	3	2	2	-	1	-	3	1	2
<b>OBCOM-DS-104.3</b>	3	-	-	2	3	2	-	2	3	1
<b>OBCOM-DS-104.4</b>	3	-	-	2	2	-	3	2	3	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
    **2 – Medium**  
    **3 – High**

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-105: INDIAN ECONOMICS AND SOCIAL ENVIRONMENT

Periods/week Credits

**3**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

- OBCOM-DS-105.1. Understand the importance of economic, socio-cultural and political-legal environment;
- OBCOM-DS-105.2. Interpret the concept of development and underdevelopment and understand reforms as the foundation of economic growth and development;
- OBCOM-DS-105.3. Develop ideas of the basic characteristics of Indian Economy and grasp the importance of public and private sector;
- OBCOM-DS-105.4. Examine the importance of balance of payments as well as analysis of Industrial Policy and Export and Import Policy.

### PART – A

#### UNIT

##### 1:

- 1.1 Economic Environment of Business
- 1.2 Socio-cultural Environment
- 1.3 Political-legal Environment

#### Unit 2:

- 2.1 Concept and measures of development
- 2.2 Concept and measures of underdevelopment
- 2.3 Basic features of Indian economy at the time of independence

#### UNIT 3:

- 3.1 Public sector in India
- 3.2 Private sector in India

### PART – B

#### UNIT 4:

- 4.1 Balance of payments
- 4.2 Export and Import Policy

#### UNIT 5:

- 5.1 Industrial Policy 1991
- 5.2 Economic reforms: Liberalization, globalization and privatization

#### UNIT 6:

- 6.1 Financial sector reforms

### Recommended Books:

- 1. Cherunilum, Francis, Business Environment, Himalya Publications New Delhi.
- 2. Aggarwal, A. N. Indian Economy: Problems of Development & Planning, Taxman Publication, New Delhi.
- 3. Biswanath, Ghosh, Economic Environment & Business, Vikas Publishing House, New Delhi.

4. Ashwathappa K., Business Environment for Strategic Management, Himalaya Publishing House, New Delhi.
5. Sinha, U P, Economics of Social sector and environment, Concept Publishing, Delhi.

Only latest available editions of the books are recommended.

### Course Articulation Matrix:

<b>CO STATEMENT (OBCOM-DS-105)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-105.1</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>OBCOM-DS-105.2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>OBCOM-DS-105.3</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>
<b>OBCOM-DS-105.4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>3</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

#### Assessment Tools:

Assignment/Tutorials  
 Sessional tests  
 Mock Questions during live lectures  
 Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

#### Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
 

Objective Type Questions:	30%
Short/Long Questions:	70%



## MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

### CDC-BCOM-111: PROFESSIONAL COMMUNICATION - I

Periods/week Credits  
3

Duration of Examination: 3 Hrs

Max. Marks: 100  
Internal/Continuous Assessment: 30  
End Semester Exams: 70

#### Course Outcomes:

By the end of this course, a student should be able to:

**CDC-BCOM-111.1:** Develop an in depth knowledge of how formal communication is done at the workplace;

**CDC-BCOM-111.2:** Maximize their understanding on the impact of acquiring skills to succeed in a professional scenario;

**CDC-BCOM-111.3:** Demonstrate their formal writing skills;

**CDC-BCOM-111.4:** Create impressive first impressions at the workplace by writing good business reports.

**CDC-BCOM-111.5:** Design a career path for himself using effective goal setting and time management techniques.

### PART-A

#### Unit 1: Introduction

- 1.1 Nature and process; types of communication at the workplace (formal and informal)
- 1.2 Role of communication skills in business, Flow of communication.
- 1.3 Communication networks
- 1.4 Barriers to communication
- 1.5 How to overcome barriers and make communication effective
- 1.6 Non Verbal Communication
- 1.7 Cross Cultural Communication

#### Unit 2: Communication Skills

- 2.1 Listening skills; cognitive process of listening.
- 2.2 Barriers to listening
- 2.3 Reading skills
- 2.4 Basic Letter Writing
- 2.5 Seven Cs of effective communication

#### Unit 3: Developing Oral Communications

- 3.1 Group Discussions
- 3.2 Presentations

#### Unit 4: Business Writing

- 4.1 Five Main stages of writing Business Messages
- 4.2 Importance of written Business communication

- 4.3 Writing effective openings and conclusions
- 4.4 Email Messaging

## **PART-B**

### **Unit 5: Careers**

- 5.1 Career Building
- 5.2 Understanding today's workplaces
- 5.3 Understanding Self
- 5.4 Setting up Goals
- 5.5 Time Management

### **Unit 6: Report writing**

- 6.1 Format of a business report
- 6.2 Types of business reports.
- 6.3 Long reports
- 6.4 Short reports
- 6.5 Summarizing annual reports

### **Recommended readings:**

1. Koneru, Arun 2014, Professional Communication, Tata McGraw Hill, New Delhi
  2. Monipally, M.M., Business Communication Strategies, Tata McGraw Hill, New Delhi
  3. Das, Biswajit and Satpathy, Ipseeta Business Communication and Personality Development, Excel Books, New Delhi
  4. McGrath, E.H. Basic Managerial Skills for All, Prentice Hall of India, New Delhi
- Only latest available editions of the books are recommended

**Instructions for paper setting:** Seven questions are to be set in total out of which students will be required to attempt five. First question will be conceptual covering the entire syllabus and will be compulsory. Three questions will be set from each PART A and PART B (one from each unit). Students need to attempt two questions out of three from each part. Each question will be of 10 marks.

### **Course Articulation Matrix:**

<b>CO STATEMENT CDC-BCOM-111</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3
<b>CDC-BCOM-111.1</b>	3	-	2	1	-	-	-	3	2	1
<b>CDC-BCOM-111.2</b>	-	-	2	-	-	-	2	3	-	1
<b>CDC-BCOM-111.3</b>	2	1	-	-	-	-	-	-	2	-

<b>CDC-BCOM-111.4</b>	1	-	-	-	2	-	-	-	1	1
<b>CDC-BCOM-111.5</b>	2						2	2		

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
**1 – Low**  
**2 – Medium**  
**3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
- |                           |     |
|---------------------------|-----|
| Objective Type Questions: | 30% |
| Short/Long Questions:     | 70% |

# **SEMESTER-II**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OCH-202B: ENVIRONMENTAL STUDIES**

Periods/week Credits

**3**

Duration of Examination: 3 Hrs

Max. Marks : 100

Continuous Evaluation: 30

End Semester Examination: 70

**Pre-Requisite:** The learners should have the knowledge of environment, biodiversity, atmospheric pollution and importance of environmental studies. They should have the knowledge of causes and effects of disasters and various environmental problems.

**Course Type:** Fundamentals

**Learning Outcomes:** At the end of the course, learners will be able to

**OCH-202B.1** Understand the significance of equitable use of natural resources and will be able to utilize the knowledge of biodiversity conservation and protection of environment.

**OCH-202B.2** Learn about atmospheric pollution and global issues related to environment like natural disasters and will be able to understand the different acts for pollution control.

**OCH-202B.3** Able to develop an understanding to major health issues of women and children will gain knowledge of Mortality and Mortality rate.

**OCH-202B.4** Have the knowledge of different ecosystems and energy flow in ecosystem.

**OCH-202B.5** Gain knowledge of disaster management.

**PART- A**

**Unit 1: Multidisciplinary Nature of Environmental Studies**

1.1 Definition, scope and importance.

1.2 Need for Public awareness.

**Unit 2: Natural Resources**

2.1 Natural resources and associated problems.

2.2 Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

2.3 Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

2.4 Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

2.5 Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

2.6 Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.  
Case studies.

2.7 Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

2.8 Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

**Unit 3: Ecosystems**

3.1 Concept of an ecosystem, Structure and function of an ecosystem

3.2 Producers, consumers and decomposers, Energy flow in the ecosystem

3.3 Ecological succession

3.4 Food chains, food webs and ecological pyramids

3.5 Introduction, types, characteristic features, structure and function of the following eco-system: Forest

ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### **Unit 4: Biodiversity and its Conservation**

- 4.1 Introduction – Definition: Genetic, species and ecosystem diversity
- 4.2 Biogeographical classification of India,
- 4.3 Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
- 4.4 Biodiversity at global, National and local levels
- 4.5 India as a mega-diversity nation, Hot-spots of biodiversity
- 4.6 Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India
- 4.7 Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **PART-B**

#### **Unit 5: Environmental Pollution**

- 5.1 Definition, causes, effects and control, measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal Pollution
- 5.2 Nuclear hazards
- 5.3 Solid waste management: Causes effects and control measures of urban and industrial wastes.
- 5.4 Role of an individual in prevention of pollution.
- 5.5 Pollution case studies.
- 5.6 Disaster management: Floods, earthquake, cyclone and landslides.

#### **Unit 6: Social Issues and the Environment**

- 6.1 From unsustainable to sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management
- 6.2 Resettlement and rehabilitation of people; its problems and concerns, Case Studies.
- 6.3 Environmental ethics: Issues and possible solutions.  
Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies.
- 6.4 Wasteland reclamation.
- 6.5 Consumerism and waste products.
- 6.6 Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wildlife Protection Act. Forest Conservation Act.
- 6.7 Issues involved in enforcement of environmental legislation, Public awareness.

#### **Unit 7: Human Population and the Environment**

- 7.1 Population growth, variation among nations
- 7.2 Population explosion – Family Welfare Programme
- 7.3 Environment and human health. Human Rights
- 7.4 Value Education. HIV/ AIDS, Woman and Child Welfare
- 7.5 Role of Information Technology in Environment and human health, Case Studies.

#### **Unit 8: Chemistry for peaceful purposes**

- 8.1 The duality of chemistry: Chemistry for peaceful purposes versus Chemical Weapons
- 8.2 Dual – use nature of toxic and precursor chemicals
- 8.3 Weapons of mass destructions, disarmament

#### **Unit 9: Field work\***

- 9.1 Visit to a local area to document environmental assets river/ Forest/grassland/hill/mountain
- 9.2 Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- 9.3 Study of common plants, insects, birds

9.4 Study of simple ecosystems-pond, river, hill slopes, etc.

**Suggested Readings:**

1. Sarita Sachdeva, 2009, Text book of Environmental Studies, Manav Rachna Publishing House Pvt. Ltd.
2. Erach Bharucha, 2017, Textbook of Environmental Studies for Undergraduate Courses, University Grants Commission Publication.
3. R. Rajagopalan, 2015, Environmental Studies, Oxford University Press.
4. A.K. De, 2016, Environmental Chemistry, Wiley Eastern Ltd.
5. M. James, Lynch & Alan Wiseman, 2011, Environmental Bio-monitoring: The Biotechnology Ecotoxicology Interface, Cambridge University Press.
6. R.K. Morgan, 2012, Impact Assessment: A Methodological Perspective, Kluwer Academic Publications, Boston.
7. V. Subramanian, 2011, A Text Book in Environmental Science, Narosa Pub.

**COURSE ARTICULATION MATRIX:**

<b>CO STATEMENT (OCH-202B)</b>	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2
<b>OCH-202B.1</b>	3	3	3	3	2	2	1	2	2	3		2		
<b>OCH-202B.2</b>		3	3	2	3	2			1	3	1	2		
<b>OCH-202B.3</b>		2	3	3	3	2						3		
<b>OCH-202B.4</b>		2	2	2	2		2					2		
<b>OCH-202B.5</b>		3	3	3	3	3	2			3		2		

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%



# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-202: MACRO ECONOMICS

Periods/week Credits

2

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, student shall be able to:

- BCOM-DS-202.1. Identify the major macroeconomic variables;
- BCOM-DS-202.2. Analyze the macroeconomic impacts through monetary and fiscal policies;
- BCOM-DS-202.3. Discuss micro foundations to various aggregative concepts;
- BCOM-DS-202.4. Develop sensitivity towards macroeconomic issues.

### PART - A

#### Unit 1: Introduction

- 1.1 Introduction to macroeconomics
- 1.2 Difference between micro economics and macro economics
- 1.3 Macroeconomic schools of thought- Classical and Keynesian economy

#### Unit 2: National Income

- 2.1 Circular flow of national income
- 2.2 Aggregates of national income
- 2.3 Methods of calculating national income
- 2.4 National income and economic welfare

#### Unit 3: Closed Economy in the Short Run: The Keynesian Model

- 3.1 Keynesian model of income determination
- 3.2 Keynes Psychological Law of Consumption
- 3.3 Consumption, saving and investment functions
- 3.4 Concepts of MPC, MPS, APC and APS
- 3.5 Equilibrium and the determination of Income (AD-AS and S-I approaches)
- 3.6 Simple investment multiplier: Concept and working
- 3.7 Paradox of thrift

### PART – B

#### Unit 4: Macro Economic Equilibrium and Policy

- 4.1 Full Employment Equilibrium

4.2 Under and Over Employment Equilibrium

4.3 Inflationary and deflationary gaps

4.4 Role of monetary and fiscal policies

### **Unit 5: Aggregate Demand and Aggregate Supply Model**

5.1 Aggregate demand and aggregate supply in the short run and long run

5.2 Shifts in aggregate demand and aggregate supply curves

5.3 Inflation: Meaning, types and causes

5.4 Unemployment: Meaning and types

5.5 Phillips curve

### **Unit 6: Product Market and Money Market: IS-LM Model**

6.1 The IS curve: derivation and interpretations for a two-sector model

6.2 The LM curve: derivation and interpretations for a two-sector model

6.3 Simultaneous equilibrium

6.4 Monetary and fiscal policy in the IS-LM framework

6.5 Numerical Applications (two sector model)

### **Recommended Books:**

1. Dornbush, Fischer and Startz, Macroeconomics.India: Mc. Graw Hill, New Delhi.

2. Mankiw, N. G. Principles of Economics.India: Cengage Learning India Private Limited.

3. Dwivedi, D.N. Macroeconomics Theory and Policy India: McGraw Hill Education, New Delhi.

Only latest available edition books are recommended.

### **Course Articulation Matrix**

<b>CO STATEMENT (OBCOM-DS-202)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-202.1</b>	<b>3</b>	-	<b>1</b>	-	-	<b>3</b>	-	<b>1</b>	<b>3</b>	-
<b>OBCOM-DS-202.2</b>	-	-	-	-	<b>2</b>	-	<b>3</b>	-	<b>2</b>	<b>3</b>
<b>OBCOM-DS-202.3</b>	<b>2</b>	<b>1</b>	-	-	-	-	<b>1</b>	<b>3</b>	-	<b>2</b>
<b>OBCOM-DS-202.4</b>	<b>2</b>	<b>2</b>	<b>3</b>	-	<b>2</b>	-	<b>1</b>	-	<b>2</b>	-

**Degree of Correlation:**   **1 – Low**  
  **2– Medium**  
  **3– High**

### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-203A: BUSINESS MATHEMATICS**

Periods/week Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student will be able to:

OBCOM-DS-203A.1. Describe the basic mathematical tools;

OBCOM-DS-203A.2. Acquire fair degree of proficiency in formulating and solving diverse Problems related to business and economics with the help of mathematical tools;

OBCOM-DS-203A.3. Acquire the practical knowledge of business calculations;

OBCOM-DS-203A.4. Prepared for solving techniques of algebra and calculus which will help them in advanced courses in finance.

**PART - A**

**Unit 1: Matrices and Determinants**

1.1 Algebra of matrices

1.2 Inverse of a matrix

1.3 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices

1.4 Solution of system of linear equations using Cramer's Rule

**Unit 2: Mathematics for Finance**

2.1 Rates of interest-nominal: Effective and their inter-relationships in different compounding situations

2.2 Interest Calculation: Simple and compound interest

2.3 Loan calculation: Different types of financial loans

**Unit 3: Calculus I**

3.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic

3.2 Concept and rules of differentiation

3.3 Second order derivatives

3.4 Maxima and Minima involving second order derivatives

**PART - B**

**Unit 4: Calculus II**

4.1 Integration: Standard forms

4.2 Methods of integration; by substitution, by parts and by use of partial fractions

**Unit 5: Linear Programming**

5.1 Formulation of linear programming problems (LPP)

5.2 Graphical solution to LPPs

5.3 Cases of unique and multiple optimal solutions

5.4 Unbounded solutions and infeasibility and redundant constraints

**Unit 6: Set theory**

- 6.1 Defining Sets
- 6.2 Set operations
- 6.3 Venn diagram
- 6.4 Properties of sets

**Recommended Readings:**

1. Anthony, M. and N. Biggs., Mathematics for Economics and Finance, Cambridge University Press, New Delhi.
  2. Ayres, Frank Jr., Theory and Problems of Mathematics of Finance, Schaum’s Outlines Series, McGraw Hill, New Delhi.
  3. Budnick, P. Applied Mathematics. McGraw Hill, New Delhi.
  4. Sharma, J.K., Business Mathematics, ANE Books, New Delhi.
- Only latest available edition books are recommended.

**Course Articulation Matrix:**

CO STATEMENT (OBCOM-DS-203)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-203A.1	2	3					2	2		
OBCOM-DS-203A.2				1					3	
OBCOM-DS-203A.3	2				2			1		1
OBCOM-DS-203A.4	1		2			1			2	

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs 30%

Subjective (Short/Long) 40%

Discussion/Presentation 15%

Projects/Group Activities etc. 15%

ii. For Summative assessment (End Semester Examination or End-Term

Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-204: CORPORATE LAWS

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student will be able to:

- OBCOM-DS-204.1. Describe the conceptual framework of Companies Act 2013;
- OBCOM-DS-204.2. Implement the knowledge of the important provisions of the Act;
- OBCOM-DS-204.3. Identify legal issues and provide potential solutions to legal problems related to companies within the business environment;
- OBCOM-DS-204.4. Analyze the legal constraints for corporate in prevailing business environment.

### PART – A

#### Unit 1

- 1.1 Company: Meaning, characteristics and lifting of corporate veil
- 1.2 Types of companies
- 1.3 Formation and incorporation of a company: Promotion, pre-incorporation contracts, incorporation

#### Unit 2

- 2.1 Memorandum of Association: Meaning, content, alteration, doctrine of ultra vires
- 2.2 Articles of Association: Meaning, content, alteration; Doctrine of constructive notice and doctrine of indoor management
- 2.3 Membership: Meaning, modes of acquiring, termination of membership, register of members

#### Unit 3

- 3.1 Prospectus: Meaning and mis-statement in prospectus
- 3.2 Types of prospectus: Abridged form of prospectus, shelf prospectus, red herring prospectus
- 3.3 MCA-21
- 3.4 Online Filing of Documents

### PART – B

#### Unit 4

- 4.1 Company Meetings: Meaning, requisitions of valid meeting
- 4.2 General Body meeting; AGM and EGM
- 4.3 Board meeting

#### Unit: 5

- 5.1 Director: Legal position, DIN, disqualifications, appointment, and removal

- 5.2 Key managerial personnel: Managing director, whole time director, manager, company secretary  
 5.3 Managerial remuneration

**Unit 6:**

- 6.1 Winding up and dissolution: Meaning and difference  
 6.2 Modes of winding up: Compulsory winding up and voluntary winding up  
 6.3 Fast Track Exit Mode  
 6.4 National Company Law Tribunal (NCLT)

**Recommended Books:**

1. Kapoor, G K, Company Law and Practice, Taxmann Publication, New Delhi.
2. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
3. Nolakha, Ratan, Company Law and Practice, Vikas Publishing House, New Delhi.
4. Puliani, Mahesh and Puliani, Ravi, Companies Act, 2013, Bharat Law House, New Delhi.
5. Gogna, PPS, A Text Book of Company Law, S. Chand, New Delhi.

Only latest available editions of the books are recommended.

**Course Articulation Matrix**

<b>CO STATEMENT (OBCOM-DS-204)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-204.1</b>	-	-	-	-	-	-	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>OBCOM-DS-204.2</b>	<b>1</b>	<b>3</b>	-	-	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	-
<b>OBCOM-DS-204.3</b>	<b>3</b>	-	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	-	<b>1</b>	<b>2</b>	<b>3</b>
<b>OBCOM-DS-204.4</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	-	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.



## Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs 30%

Subjective (Short/Long) 40%

Discussion/Presentation 15%

Projects/Group Activities etc. 15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:  
Objective Type Questions: 30%  
Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-205: CORPORATE ACCOUNTING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

OBCOM-DS-205.1 Develop the knowledge of corporate accounting.

OBCOM-DS-205.2 Analyze the techniques of preparing the financial statements.

OBCOM-DS-205.3 Apply the concepts and standards in resolving practical problems in corporate environment.

OBCOM-DS-205.4 Interpret the corporate accounting procedures and apply the same in the career of being an accounting professional.

**PART - A**

**Unit 1: Accounting for Share Capital**

- 1.1 Issue of shares
- 1.2 Forfeiture of shares
- 1.3 Reissue of shares
- 1.4 Rights issue, bonus shares and buy-back of shares
- 1.5 Redemption of preference shares (including practical problems)

**Unit 2: Accounting for Debentures**

- 2.1 Concept and difference between share and debenture
- 2.2 Issue of debentures
- 2.3 Sources and methods of redemption of debentures (including practical problems)

**Unit 3: Final Accounts of Companies (as per the revised schedule VI of the Companies Act)**

- 3.1 Statutory provisions regarding preparation of company's final accounts
- 3.2 Preparation of financial statement (profit and loss, balance sheet and profit and loss appropriation account)
- 3.3 Treatment of adjustments in company's final accounts (including practical problems)

**PART - B**

**Unit 4: Valuation of Goodwill and Shares**

- 4.1 Concept, need and methods of valuation of goodwill
- 4.2 Concept, need and methods of shares (including practical problems)

**Unit 5: Underwriting of Shares and Debentures**

- 5.1 Concept of underwriting
- 5.2 Marked applications, partial underwriting and firm underwriting
- 5.3 Sub-underwriting (including practical problems)

**Unit 6: Liquidation of a Company**



- |  |                                |     |
|--|--------------------------------|-----|
|  | Subjective (Short/Long)        | 40% |
|  | Discussion/Presentation        | 15% |
|  | Projects/Group Activities etc. | 15% |
- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
- |  |                           |     |
|--|---------------------------|-----|
|  | Objective Type Questions: | 30% |
|  | Short/Long Questions:     | 70% |

# **SEMESTER-III**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-307: COST ACCOUNTING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**OBCOM-DS-307.1.** Illustrate the theory and practical aspects of cost accounting.

**OBCOM-DS-307.2.** Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.

**OBCOM-DS-307.3.** Demonstrate the calculation of various costs associated with material, labor and overhead.

**OBCOM-DS-307.4.** Evaluate and project the business performance through cost accounting tools.

**PART – A**

**Unit 1: Basic Concepts of Cost Accounting**

- 1.1 Meaning and difference between cost accounting and financial accounting
- 1.2 Cost concepts and classifications, elements of cost
- 1.3 Installation of a costing system
- 1.4 Role of a cost accountant in an organization
- 1.5 Cost sheet

**Unit 2: Material Cost Control**

- 2.1 Material/inventory control-concept and techniques
- 2.2 Accounting and control of purchases
- 2.3 Storage and issue of materials
- 2.4 Methods of pricing of materials issues – FIFO, LIFO, simple average, weighted average, replacement, standard, treatment of material losses

**Unit 3: Labour Cost Control**

- 3.1 Accounting and control of labour cost
- 3.2 Time keeping and time booking
- 3.3 Concept and treatment of idle time, overtime, labour turnover and fringe benefits
- 3.4 Wage rate system.

**PART – B**

**Unit 4: Overhead Cost Control**

- 4.1 Classification, allocation, apportionment and absorption of overhead
- 4.2 Under and over absorption and capacity costs
- 4.3 Treatments of certain items in costing: Interest on capital, packing expenses debts, research and development expenses

## Unit 5: Methods of costing

- 5.1 Unit costing
- 5.2 Job costing
- 5.3 Contract costing

## Unit 6: Accounting Systems

- 6.1 Process costing (process losses, valuation of work in progress, joint and by products)
- 6.2 Service costing (only transport)
- 6.3 Accounting systems: integral and non-integral systems
- 6.4 Reconciliation of cost and financial accounts

### Recommended Books:

1. Nigam, B.M. and Jain, I.C., Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
2. Arora, M.N., Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Shukla, M. C., T. S. Grewal and M. P. Gupta, Cost Accounting: Text and Problems, S. Chand, New Delhi.
4. Maheshwari, S.N. and Mittal, S. N. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, NewDelhi.

Only Latest available edition of the books are recommended.

### MAPPING OF COURSE OUTCOMES WITH PROGRAM OUTCOMES:

#### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-307)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-307.1	-	-	2	-	-	-	-	2	-	-
OBCOM-DS-307.2	2	-	-	-	-	-	-	2	-	-
OBCOM-DS-307.3	-	-	-	-	-	2	-	2	-	3
OBCOM-DS-307.4	-	-	-	-	1	2	-	-	3	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
1 – Low  
2 – Medium  
3 – High

#### Assessment Tools:

Assignment/Tutorials  
Sessional tests

Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
- |                           |     |
|---------------------------|-----|
| Objective Type Questions: | 30% |
| Short/Long Questions      | 70% |



# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-302: PRINCIPLES OF MARKETINGS

Periods/week Credits

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

- OBCOM-DS-302.1.** Evaluate key marketing concepts, theories and techniques for analyzing a variety of marketing situations;
- OBCOM-DS-302.2.** Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation;
- OBCOM-DS-302.3.** Analyze how marketing mix decisions are made and used over time;
- OBCOM-DS-302.4.** Illustrate the importance of recent issues and development in marketing practices.

### PART - A

#### Unit 1

- 1.1 Marketing concept and importance: Evolution of marketing concepts
- 1.2 Marketing mix
- 1.3 Marketing environment.
- 1.4 Consumer Behavior: An Overview, Consumer buying process, factors influencing consumer buying decisions

#### Unit 2

- 2.1 Segmentation concept: bases
- 2.2 Positioning and targeting concept
- 2.3 Product differentiation vs. market segmentation
- 2.4 Product: Meaning and importance, product classifications, product life-cycle, new product development
- 2.5 Concept of product mix
- 2.6 Branding, packaging and labeling, after-sales services

#### Unit 3

- 3.1 Factors affecting price of a product
- 3.2 Pricing policies and strategies
- 3.3 Promotion concept and element
- 3.4 Promotion mix and factors affecting promotion mix decisions

### PART - B

#### Unit 4

- 4.1 Channel of distribution concept, types of distribution channels
- 4.2 Factors affecting choice of distribution channel, physical distribution
- 4.3 Management of retailing operations: An overview

#### Unit 5

- 5.1 Growing Importance of Rural Marketing
- 5.2 Distinguishing characteristics of rural markets
- 5.3 Understanding rural consumers and rural markets

#### 5.4 Marketing mix planning for rural markets

### Unit 6

6.1 Social Marketing

6.2 Marketing ethics

6.3 Recent developments in marketing: Digital marketing, direct marketing, services marketing, green marketing

### Cases:

1. Cadbury India: Product Life Cycle Management (Unit2)\*
2. Fabindia: Reinventing with Western Wear (Unit2)\*
3. Zara's Competitive Advantage (Unit3)\*
4. Online Marketing or Stalking (Unit6)\*

### Recommended Books:

1. Kotler, Philip, Armstrong Gray, Principles of Marketing, Pearson Education, New Delhi.
2. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileswar, Marketing Management: A South Asian Perspective, Pearson Education, New Delhi.
3. Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13th edition. McGraw Hill, New Delhi.
4. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.

### \*Cases reference: ET Cases - Times of India Group

Only latest available editions of the books are recommended.

### Course Articulation Matrix

CO STATEMENT (OBCOM-DS-302)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-302.1	3	2	3	2	2	3	3	3	3	2
OBCOM-DS-302.2	3	2	2	2	2	2	3	3	3	2
OBCOM-DS-302.3	3	3	3	3	1	2	2	3	3	2
OBCOM-DS-302.4	2	1	1	3	1	2	2	2	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

## Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-303: BUSINESS STATISTICS

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

**By the end of the course, a student will be able to:**

- OBCOM-DS-303.1. Use the techniques of statistics in business management.
- OBCOM-DS-303.2. Apply the statistical tools in decision making.
- OBCOM-DS-303.3. Describe decisions making of business and public policy.
- OBCOM-DS-303.4. Evaluate practical aspects of statistics in order to suffice business objectives.
- OBCOM-DS-303.5. Develop analytical and logical thinking in various aspects of business.

### PART-A

#### Unit 1: Statistics – Definition, Nature, Scope and Objectives

- 1.1 Collection of data: Primary and secondary data
- 1.2 Classification: geographical, chronological and quantitative classification
- 1.3 Tabulation: Parts of a table, types of tables
- 1.4 Presentation of data
- 1.5 Diagrams: One dimensional, two dimensional and pie diagrams
- 1.6 Graphs: Histogram, frequency curve, frequency polygon

#### Unit 2: Statistical Data and Descriptive Statistics

- 2.1 Measures of central tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications
- 2.2 Positional averages: Mode and median (other partition values including quartiles, deciles, and percentiles)
- 2.3 Measures of variation: absolute and relative
- 2.4 Range, quartile deviation, mean deviation, standard deviation and coefficient of variation

#### Unit 3: Correlation Analysis

- 3.1 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, rank correlation

### PART-B

#### Unit 4: Regression Analysis

- 4.1 Regression analysis; principle of least squares and regression lines, regression equations and estimation; properties of regression coefficients; relationship between correlation and regression coefficients

#### Unit 5: Index Numbers

- 5.1 Meaning and uses of index numbers; construction of index numbers: fixed and chain base;

- univariate and composite; aggregative and average of relatives
- 5.2 Tests of adequacy of index numbers; problems in the construction of index numbers
- 5.3 Construction of consumer price indices; important share price indices including BSE

**Unit 6: Time Series Analysis**

- 6.1 Time Series Data: Components of time series, additive and multiplicative models
- 6.2 Trend analysis; Fitting of trend line using principle of least squares

Recommended Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. Statistics for Management. Pearson Education.
2. Thukral J. K., Business Statistics. Taxmann’s Publications.
3. Gupta, S.P., Gupta, M.P., Business Statistics. Sultan Chand and Sons.

**Only latest available edition books are recommended.**

**Course Articulation Matrix:**

CO STATEMENT (OBCOM-DS-303)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-303.1	2	3			3		2	2		
OBCOM-DS-303.2				3					3	3
OBCOM-DS-303.3	2									
OBCOM-DS-303.4			2		3				2	2
OBCOM-DS-303.5			2		3				2	

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and aPO/PSO.

- Degree of Correlation:** 1 – Low  
 2 – Medium  
 3 – High

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Termend examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is:MCQs

30%

Subjective (Short/Long)

40%

Discussion/Presentation

15%

Projects/Group Activities etc.

15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination):Minimum: 70 percent. Categorization for the same is:
- |                           |     |
|---------------------------|-----|
| Objective Type Questions: | 30% |
| Short/Long Questions      | 70% |

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-304: FINANCIAL MARKETS, INSTRUMENTS

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of this course, a student should be able to;

- OBCOM-DS-304.1: Interpret the concepts of dynamic financial market;
- OBCOM-DS-304.2: Explain the structure, organization and working of financial markets and institutions in India;
- OBCOM-DS-304.3: Understand the framework of Indian financial market regulations;
- OBCOM-DS-304.4: Examine the functions of Reserve bank of India.

### PART - A

#### Unit 1: Structure of Financial System

- 1.1 Structure of financial system in India
- 1.2 Components of financial system
- 1.3 Financial system and economic development
- 1.4 Capital Market and Money Market
- 1.5 Financial Instruments
- 1.6 SEBI and Investor Protection

#### Unit 2: Financial Services

- 2.1 Objectives of financial services
- 2.2 Types of Financial Services
- 2.3 Factoring
- 2.4 Credit Rating

#### Unit 3: Mutual Funds

- 3.1 Type of Mutual Funds
- 3.2 Organization and management of mutual funds
- 3.3 Role of mutual funds in development of an economy

### PART - B

#### Unit 4: Financial Institutions

- 4.1 Evolution of Financial Institutions
- 4.2 Types of Financial Institutions
- 4.3 Changing role of financial institutions

## Unit 5: Portfolio Management Services

- 5.1 Importance of portfolio management
- 5.2 Financial advisory and portfolio management services

## Unit 6: Modern Financial payment gateways

- 6.1 Introduction to modern financial payment gateways-
- 6.2 Digital Wallets
- 6.3 Payment Technology in Emerging Markets

### Recommended Books:

1. Bhole & Mahakud, Financial Institutions and Market, TMH, New Delhi
2. Avadhani, V.A Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Murthy, and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and MM Cornett, Fin Markets & Institutions, TMH, New Delhi

Only latest available editions of the books are recommended.

**Instructions for paper setting:** Seven questions will be set in all, out of which students will attempt five questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 14 marks.

### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-304)	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
<b>OBCOM-DS-304.1</b>	3	-	2	-	1	2	3	3	2	1
<b>OBCOM-DS-304.2</b>	3	-	2	-	-	1	3	2	3	1
<b>OBCOM-DS-304.3</b>	3	-	2	-	1	1	3	2	3	1
<b>OBCOM-DS-304.4</b>	3	-	1	-	-	1	3	2	2	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures



Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM- DS-310: FINANCIAL ANALYSIS AND REPORTING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

OBCOM-DS-310.1 Analyze and interpret the basic framework of financial reporting;

OBCOM- DS-310.2 Apply the different tools and techniques of financial analysis;

OBCOM- DS-310.3 Understand the practical application in the published financial reports of the companies;

OBCOM- DS-310.4 Identify the overall framework of financial decision- making.

**PART – A**

**Unit 1: Basis of Financial Reporting**

- 1.1 Purpose of financial reporting
- 1.2 Users of financial reports
- 1.3 Conceptual framework for financial statements

**Unit 2: Understanding Financial Statements**

- 2.1 Structure of financial statements: Introduction; balance sheet; income statement; and cash flow statement
- 2.2 Additional disclosure statements: Need for additional statements; auditor report; director report
- 2.3 Funds flow statement

**Unit 3: Components of Financial Statements**

- 3.1 Inventories; receivables
- 3.2 Assets
- 3.3 Leases; revenue
- 3.4 Income-Tax; retained earnings

**PART - B**

**Unit 4: Analysis & Interpretation of Financial Statements**

- 4.1 Ratio Analysis
- 4.2 Expanded analysis: Financial ratios used in annual reports; management's use of analysis
- 4.3 Graphing financial information

**Unit 5: Accounting Standards in India & IFRS**

- 5.1 Basic Framework
- 5.2 Accounting standards in India
- 5.3 International financial reporting standards

**Unit 6: Specific Issues in Corporate Financial Reporting**

- 6.1 Segment reporting
- 6.2 Interim reporting
- 6.3 Corporate Governance

**Recommended Books:**

1. Gupta Ambrish, Financial Accounting for Management (An Analytical Perspective), Pearson publication.
  2. Lal, Jawahar, Corporate Financial Reporting, Taxmann Applied Services, New Delhi.
  3. Raiyani, J. R. and Lodha, G, International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
  4. Singh, N. T. and Agarwal, P., Corporate Financial Reporting in India, Raj Publishing, Jaipur.
- Only latest available editions of the books are recommended.

**Course Articulation Matrix:**

CO STATEMENT (OBCOM- DS-310)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM- DS-310.1	3	-	-	1	2	1	1	3	3	2
OBCOM- DS-310.2	-	1	3	1	-	2	1	2	-	-
OBCOM- DS-310.3	3	-	1	-	2	-	2	1	2	-
OBCOM- DS-310.4	-	1	-	2	-	3	2	1	-	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

1. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-506: CORPORATE TAX PLANNING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course students should be able to:

OBCOM- DS-506.1 Explain the provisions of the Indian Corporate tax laws;

OBCOM- DS-506.2 Compute taxable income and net tax liability of a corporate entity;

OBCOM- DS-506.3 Apply the knowledge of income tax laws for income tax planning of a corporate entity;

OBCOM- DS-506.4 Utilize tax planning as an important and legal tool for tax reduction;

OBCOM- DS-506.5 Assess tax planning with respect to various business processes.

**PART – A**

**Unit 1: Introduction of Tax Planning:**

- 1.1 Concepts of tax planning; tax management; tax evasion; tax avoidance
- 1.2 Factors on the basis of which tax planning is done
- 1.3 Nature and scope of tax planning and management in the corporate sector

**Unit 2: Assessment of Companies - I:**

- 2.1 Definition of different types of companies;
- 2.2 Residential status and incidence of tax
- 2.2 Deductions available to corporate assessee

**Unit 3: Assessment of Companies - II:**

- 3.1 Computation of taxable income of companies
- 3.2 Minimum Alternate Tax

**PART – B**

**Unit 4: Tax Planning with Respect to Setting up of New Business**

- 4.1 Tax planning with respect to setting up a new business
- 4.2 Tax planning with respect location of business
- 4.3 Tax planning with respect nature of business
- 4.4 Tax planning with respect forms of business

**Unit 5: Tax Planning with Respect to Financial Management Decisions:**

- 5.1 Tax planning with respect to capital structure decisions
- 5.2 Tax planning with respect to taxability of dividend

**Unit 6: Tax Planning with Respect to Specific Management Decisions:**

- 6.1 Tax planning with respect to lease or buy decisions; make or buy decisions; repair/renewal or replacement decisions

## 6.2 Tax planning with respect to employee remuneration

### Recommended Books:

1. Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct taxes Planning and Management. TaxmannPublications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Srinivas. E.A, Corporate Tax Planning, Tata McGraw Hill,
4. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning.

Only latest available editions of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT (OBCOM- DS-506)	P O 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PS O 1	PS O 2	PS O 3
OBCOM- DS-506.1	-	1	1	-	-	-	2	-	2	3
OBCOM- DS-506.2	1	2	-	-	-	2	-	1	-	2
OBCOM- DS-506.3	3	-	1	2	1	-	2	3	-	2
OBCOM- DS-506.4	2	-	3	-	2	-	2	3	2	1
OBCOM- DS-506.5	-	2	-	-	2	2	-	-	2	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

### Assessment Tools:

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

### Evaluation Policy:

The evaluation will include two types of assessments:

- Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-305: Basics of Entrepreneurship**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to;

**OBCOM- DS-305.1.** Develop awareness about entrepreneurship and successful entrepreneurship.

**OBCOM- DS-305.2** Understand the systematic process to select and screen a business idea.

**OBCOM- DS-305.3** Develop strengths in terms of an entrepreneurial forming team and learn the basics, such as opportunity discovery, value proposition, prototyping, competition analysis, and early customer insights.

**OBCOM- DS-305.4** Demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.

**Part A**

**Unit 1: Introduction**

- 1.1 Introduction to entrepreneurship
- 1.2 Myths about Entrepreneurship
- 1.3 Design Thinking: meaning, principles, process
- 1.4 Introduction to risk and resilience

**Unit 2: Idea Generation and Idea Evaluation**

- 2.1 D.I.S.R.U.P.T. – A model for ideation
- 2.2 Mind mapping for ideas
- 2.3 Idea Evaluation: 5Q framework, decision matrix analysis, paired comparison analysis

**Unit 3: Entrepreneurial Outlook**

- 3.1 Effectuation
- 3.2 Lean startup: lean startup process
- 3.3 Team formation

**Part B**

**Unit 4: Customer Discovery**

- 4.1 Segmentation and targeting, niche marketing
- 4.2 Mapping the consumption chain
- 4.3 Drawing the consumption map
- 4.4 Why customers won't buy
- 4.5 Outcome-driven innovation

**Unit 5: Value Proposition Design**

- 5.1 Value proposition design, value proposition and assessing fit



5.2 Competition Analysis, refine your value proposition

5.3 Blue Ocean Strategy

### Unit 6: Prototyping

6.1 Introduction to prototyping

6.2 Designing and presentation of MVP

#### Recommended readings:

1. Barringer, Bruce R., and Ireland, Duane R., Entrepreneurship, Pearson Education, New Delhi.
2. Roy Rajeev, Entrepreneurship, Oxford Higher Education, New Delhi.
3. Mullins, John, The new business road test, Prentice Hall

Only latest available editions of the books are recommended.

#### Course Articulation Matrix

CO STATEMENT OBCOM- DS-305	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM- DS-305.1	3	3	-	3	-	-	-	1	3	1
OBCOM- DS-305.2	-	2	-	-	-	-	-	-	3	1
OBCOM-DS-305.3	-	-	3	2	2	-	1	-	3	1
OBCOM-DS-305.4	3	2	-	-	-	1	1	-	3	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
1 – Low  
2 – Medium  
3 – High

#### Assessment Tools:

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

#### Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- i. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-312: ESSENTIALS OF DATA ANALYTICS**

Periods/week Credits  
4

Duration of Examination: 3 Hrs

Max. Marks: 100  
Continuous Assessments:30  
End Semester Examination: 70

**Course Outcomes:**

By the end of this course, a student should be able to;

- OBCOM- DS-312.1** Understand the utility of analytical tools and techniques in business decision making
- OBCOM- DS-312.2** Examine the data types and methods of data collection
- OBCOM- DS-312.3** Analyse the need to manage the data and visual representation
- OBCOM- DS-312.4** Perform data analysis using inferential statistical techniques
- OBCOM- DS-312.5** Develop awareness to concepts related to data mining and machine learning

**PART - A**

**Unit 1: Introduction**

- 1.1 Concept, definition and types of business analytics
- 1.2 Scope and importance of data analysis and data science
- 1.3 Roles and responsibilities of a Data Scientist, Data Engineer and Business Analyst,

**Unit 2: Collection of data**

- 2.1 Types of data
- 2.2 Data collection methods
- 2.3 Data types
- 2.4 Problem identification and formulation
- 2.5 Challenges in data collection
- 2.6 Data collation, validation and presentation

**Unit 3 : Data management**

- 3.1 Database management system, RDBMS
- 3.2 Big data management
- 3.3 Four V framework of big data
- 3.4 Processing of big data
- 3.5 Big data technologies- cloud computing

**PART - B**

**Unit 4: Visualisation**

- 4.1 Meaning and concept of data visualisation
- 4.2 Classification of data
- 4.3 Graphical representation of data
- 4.4 Guidelines for data visualisation

**Unit 5 statistical methods**

- 5.1 Sample and population
- 5.2 Point and interval estimation

- 5.3 Central limit theorem, confidence interval
- 5.4 Sample size determination
- 5.5 Hypothesis testing, non-parametric testing

**Unit 6 data mining and machine learning**

- 6.1 Introduction to Data Mining,
- 6.2 Data Mining Tasks, OLAP and Multidimensional data analysis,
- 6.3 Basic concept of Association Analysis and Cluster Analysis.
- 6.4 Machine learning- types of learning

**Suggested Readings:**

1. Bhimasankaram Pochiraju, Sridhar Seshadri Essentials of Business Analytics: An Introduction to the Methodology and Its Applications. Germany: Springer International Publishing, 2019.
2. Koole, Ger. An Introduction to Business Analytics. Netherlands: MG books, 2019.
3. Schniederjans, Dara G., Schniederjans, Marc J., Starkey, Christopher M.. Business Analytics Principles, Concepts, and Applications with SAS: What, Why, and How. United Kingdom: Pearson Education, 2014.
4. Banerjee, Tanushri., Banerjee, Arindam. Business Analytics: Text and Cases. India: SAGE Publications, 2019.

**Note: Only latest editions of the books are recommended.**

**COURSE ARTICULATION MATRIX**

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OBCOM- DS-312</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>OBCOM- DS-312.1</b>	-	<b>3</b>	-	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>OBCOM- DS-312.2</b>	-	<b>3</b>	<b>2</b>		-	<b>1</b>	-	<b>3</b>	<b>1</b>	<b>2</b>
<b>OBCOM- DS-312.3</b>	<b>3</b>	-	-		<b>3</b>	<b>2</b>	-	<b>2</b>	<b>3</b>	<b>1</b>
<b>OBCOM- DS-312.4</b>	<b>3</b>	-	-			-	<b>3</b>	<b>2</b>	<b>3</b>	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual

covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

# **SEMESTER-IV**

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-401: INCOME TAX LAW AND PRACTICES

Periods/week Credits

2

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student will be able to:

- OBCOM-DS-401.1. Describe conceptual knowledge of various direct tax laws prevailing in India;
- OBCOM-DS-401.2. Compute taxable income and net tax liability of an individual and HUF;
- OBCOM-DS-401.3. Apply the knowledge of Income Tax Laws for income tax planning individual and HUF;
- OBCOM -DS-401.4. Apply the knowledge of direct tax laws to different real life economic situations.

### PART - A

#### Unit 1

- 1.1 Basic concepts: Income, gross total income, total income, agriculture income, person, assessee, assessment year and previous year
- 1.2 Residential status and scope of total income

#### Unit 2

- 2.1 Income under the head "Salary" and its computation
- 2.2 Income under the head "Income from House Property" and its computation

#### Unit 3

- 3.1 Income under the head "Profits and Gains of Business or Profession" and its computation
- 3.2 Income under the head "Capital Gains" and its computation

### PART - B

#### Unit 4

- 4.1 Income under the head "Income from Other Sources" and its computation
- 4.2 Clubbing of income

#### Unit 5

- 5.1 Set off of losses, carry forward and set off of losses
- 5.2 Permissible deductions from GTI

#### Unit 6

- 6.1 Exempted incomes
- 6.2 Rebates and reliefs
- 6.3 Assessment of individual and HUF

**Recommended Books:**

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi.
2. Singhania, Vinod K., and Singhania, Monica, Students Guide to Income Tax, Taxmann Publications, NewDelhi.
3. Mehrotra, H.C., Income Tax Law, Sahitya Bhawan, Agra.

Only latest available editions of the books are recommended.

**Course Articulation Matrix**

<b>CO STATEMENT (OBCOM-DS-401)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-401.1</b>	-	-	-	-	-	-	2	1	2	3
<b>OBCOM-DS-401.2</b>	1	3	-	-	1	1	1	2	2	-
<b>OBCOM-DS-401.3</b>	3	-	1	2	2	1	-	1	2	3
<b>OBCOM-DS-401.4</b>	3	2	2	3	-	2	1	3	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
**1 – Low**  
**2 – Medium**  
**3 – High**

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:



Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-407: MANAGEMENT ACCOUNTING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Continuous Assessments: 30

End Semester Examination: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**OBCOM-DS-407.1.** Demonstrate ability to measure and interpret accounting data;

**OBCOM-DS-407.2.** Interpret management accounting principles and concepts to solve practical problems;

**OBCOM-DS-407.3** Identify the relevance and applicability of traditional management accounting techniques to the management of modern organizations in both the manufacturing and service sectors;

**OBCOM-DS-407.4.** Discover contemporary issues and likely future developments in management accounting

**PART – A**

**Unit 1: Management Accounting**

- 1.1 Nature and scope
- 1.2 Difference between cost accounting and management accounting
- 1.3 Cost control
- 1.4 Cost reduction
- 1.5 Cost management

**Unit 2: Budgetary Control**

- 2.1 Introduction of Budgeting and budgetary control
- 2.2 Budget administration
- 2.3 Functional budgets
- 2.4 Fixed and flexible budgets
- 2.5 Zero base budgets
- 2.6 Programme and performance budgets

**Unit3: Standard Costing**

- 3.1 Introduction and concept of standard costing
- 3.2 Standard costing applications
- 3.3 Variance analysis-material, labour
- 3.4 Disposition of variances
- 3.5 Control ratios

**PART – B**

**Unit 4: Marginal Costing**

- 4.1 Absorption versus variable costing:
- 4.2 Distinctive features and income determination
- 4.3 Cost volume profit analysis
- 4.4 Break even analysis, Key factor, margin of safety, angle of incidence
- 4.5 Algebraic and graphic methods
- 4.6 Differential analysis as aids in making decisions- fixation of selling price, exploring new market, make or buy, product mix, operate or shut down

### Unit 5: Ratio Analysis and Cash flow

- 5.1 Concept- accounting ratio, significance
- 5.2 Accounting Ratios- analysis and interpretation
- 5.2 Cash flow – meaning and its importance
- 5.3 Preparation of cash flow statement as per AS-3 (revised)

### Unit 6: Analysis, Interpretation and Responsibility

- 6.1 Concept-significance,
- 6.2 Different responsibility centers,
- 6.3 Divisional performance measurement-financial measures

### Recommended Books:

1. Nigam, B.M. Lalland I.C. Jain., Cost Accounting. Principles and practice, Prentice Hall of India, New Delhi.
  2. Mittal, D.K. and Luv Mittal, Cost Accounting. Galgotia Publishing Co., New Delhi.
  3. Arora, M.N., Cost Accounting – Principles and practice. Vikas Publishing House, New Delhi.
  4. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting-Text and Problems, S. Chand, New Delhi.
- Only latest available editions of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-407)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-407.1	2	-	-	-	-	-	-	2	-	3
OBCOM-DS-407.2	3	-	-	-	-	-	2	-	2	3
OBCOM-DS-407.3	2	-	2	-	-	-	1	-	2	-
OBCOM-DS-407.4	1	-	2	-	-	-	3	-	-	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

### Evaluation Policy:

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- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

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Subjective (Short/Long)	40%
Discussion/Presentation	15%
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Objective Type Questions:	30%
Short/Long Questions:	70%

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-403: BUSINESS RESEARCH METHODS

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

### Course Outcomes:

By the end of the course, a student should be able to:

- OBCOM-DS-403.1. Explain the basic concepts of business research methods;
- OBCOM-DS-403.2. Identify and analyze the problem and collect relevant literature and data for analysis;
- OBCOM-DS-403.3. Learn ways to collect, analyze, present and interpret data;
- OBCOM-DS-403.4. Formulate and present effective research reports.

### PART - A

#### Unit 1: Introduction

- 1.1 Scope of research in business
- 1.2 Purpose of research
- 1.3 Components, concepts, construct definition, proposition and hypothesis
- 1.4 Unit of analysis-individual, organization, groups and data series
- 1.5 Deductive and inductive theory
- 1.6 Types of research

#### Unit 2: Research Problem and Research Proposal

- 2.1 Types of variables
- 2.2 Research proposal: Types and ingredients
- 2.2 Problem identification process
- 2.3 Literature review

#### Unit 3: Research Design, Data Collection and Scaling

- 3.1 Classification of research designs
- 3.2 Data collection methods
- 3.3 Types of Measurement Scales

### PART - B

#### Unit 4: Questionnaire Designing

- 4.1 Criteria for questionnaire designing
- 4.2 Questionnaire design procedure
- 4.3 Questionnaire structure

## Unit 5: Sampling

- 5.1 Types of sampling
- 5.2 Sampling frame, unit
- 5.3 Sample size
- 5.4 Sampling errors

## Unit 6: Report writing

- 6.1 Meaning, types and layout of research report
- 6.2 Steps in report writing
- 6.3 Citations, Bibliography and Annexure in report

### Recommended Books:

1. Kothari, C.R., Research Methodology, Vishwa Prakashan
2. Chawla Deepak, Sondhi Neena , Research Methodology ,Vikas Publishing
3. Zikmud, William G., Business Research Methods, Cenage Publications
4. Copper, Donald R., Business Research Methods, Tata Mc Graw Hill

Only latest available editions of the books are recommended.

### Course Articulation Matrix :

CO STATEMENT (BCOM-DS-403)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-403.1	3	2	-	-	1	-	3	3	2	3
OBCOM-DS-403.2	2	-	-	2	-	3	-	2	-	2
OBCOM-DS-403.3	2	3	2	-	-	-	-	1	3	-
OBCOM-DS-403.4	2	-	1	3	2	2	2	1	-	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a COand a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

## Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

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Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-404A: E-COMMERCE**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- OBCOM-DS-404A.1: Describe integration of e-mail, integrated online chat, conferences for sharing documents, publishing news or participating in discussions;
- OBCOM-DS-404A.2: Develop tools for creating a corporate website;
- OBCOM-DS-404A.3: Explain corporate portal, giving access through a browser to e-mails, tasks and calendar items, reports or other information;
- OBCOM-DS-404A.4: Analyse inflexible technology base causing high efforts to mix components of different scenarios in a true multi-channel scenario

**PART - A**

**Unit 1: Introduction to E-commerce**

- 1.1 Defining E-commerce
- 1.2 Impact of e-commerce in market and retailer
- 1.3 The social impact of E-commerce
- 1.4 E-commerce organization model based on transaction type

**Unit 2: Electronic Commerce Providers**

- 2.1 On-line commerce options
- 2.2 Company profiles
- 2.3 Electronic and Digital payment systems
- 2.4 Online commercial environment

**Unit 3: E- Governance and E-strategy**

- 3.1 Introduction to E-governance
- 3.2 Limitations & scope
- 3.3 E-strategy overview
- 3.4 Four C's: (convergence, collaborative computing, content management & call center)

**PART - B**

**Unit 4: E-Payment Mechanism**

- 4.1 Payment through card system
- 4.2 E-cheque
- 4.3 E-cash
- 4.4 E-payment
- 4.5 Threats and protections



## Unit 5: Risk and Security Issues in E-Commerce

- 5.1 Overview
- 5.2 Security standards
- 5.3 Firewall
- 5.4 Cryptography
- 5.5 Key management
- 5.6 Password systems
- 5.7 Digital certificates
- 5.8 Digital signatures

## Unit 6: E-Commerce services

- 6.1 Online goods and services
- 6.2 Retail services
- 6.3 Market place services
- 6.4 Mobile commerce

### Recommended Readings:

1. O'Leary, Enterprise Resource Planning Systems: Systems, Life Cycle, Electronic Commerce, and Risk:2000, Cambridge University Press
2. Avraham S., Enterprise Resource Planning (ERP): The Dynamics of Operations Management, IBM Press
3. Loshin, Peter, Electronic Commerce, Charles River Media, U.K.
4. Wallace, T. F. and Kremzar M. H., The Implementers' Guide to Success with Enterprise Resource Planning, John Wiley & Sons, US Inc.

Only latest available editions of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-404A)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-404A.1	2	3						2		
OBCOM-DS-404A.2					2		2		3	
OBCOM-DS-404A.3	2								2	3
OBCOM-DS-404A.4			2			3			2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
    **3 – Medium**  
    **4 – High**

### Assessment Tools:

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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Subjective (Short/Long)	40%
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Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-606: FUNDAMENTALS OF INVESTMENT**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to;

**OBCOM- DS-606.1:** Differentiate the available investment alternatives;

**OBCOM- DS-606.2:** Analyze the equity products fundamentally as well as technically;

**OBCOM- DS-606.3:** Understand the relationship of risk and return role of investor protection;

**OBCOM- DS-606.4:** Elaborate the functioning of regulatory bodies.

**PART - A**

**Unit 1: The Investment Environment**

- 1.1 The Investment Decision Process
- 1.2 Types of Investment
- 1.3 The Indian Securities Market

**Unit2: Fixed Income Securities**

- 2.1 Bond Fundamentals
- 2.2 Estimating Bond Yields
- 2.3 Type of Bond Risks

**Unit3: Approaches to Equity Analysis**

- 3.1 Concept of Fundamental Analysis
- 3.2 Concept of Technical Analysis

**PART - B**

**Unit4: Portfolio Analysis**

- 4.1 Portfolio and diversification
- 4.2 Portfolio risk and return

**Unit 5: Investor Protection**

- 5.1 Role of SEBI and stock exchanges in investor protection
- 5.2 Investor grievances and their redressal system
- 5.3 Investor awareness and activism
- 5.4 Investor Protection Fund

**Unit6: Regulatory Framework**

- 6.1 Brief Introduction of:
  - a) SEBI Act, 1992
  - b) Mutual Funds Regulations, 1996
  - c) RBI Act, 1934

- d) IRDA Act, 1999
  - e) PFRDA 2013
  - f) RERA
  - g) Ministry of Finance
- 6.2 Need of Super Regulator

**Recommended Books:**

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

Only latest available editions of the books are recommended.

**Course Articulation Matrix:**

<b>CO STATEMENT OBCOM-DS-606</b>	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OBCOM- DS-606.1</b>	3	1	2	-	1		2	-	2	1
<b>OBCOM-DS-606.2</b>	3	1	2	-	-	-	3	-	2	1
<b>OBCOM-DS-606.3</b>	3	1	2	-	-	-	1	-	2	1
<b>OBCOM-DS-606.4</b>	3	1	1	-	-	-	-	-	1	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

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Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-412: AUDITING AND CORPORATE GOVERNANCE**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**OBCOM- DS-412.1** Apply and demonstrate the principles and procedures of auditing.

**OBCOM- DS-412.2** Evaluate the techniques in accordance with current requirements and professional standards.

**OBCOM- DS-412.3** Analyze the various audit services and related practices.

**PART – A**

**Unit 1: Introduction of Auditing**

- 1.1 Basic concept of auditing
- 1.2 Distinction between investigation and auditing
- 1.3 Classification of audit
- 1.4 Commercial and government audit
- 1.5 Advantages and limitation of auditing

**Unit 2: Detection and Prevention of Fraud**

- 2.1 Types and location of error
- 2.2 Detection and prevention of fraud
- 2.3 Auditors position

**Unit 3: Audit Evidence**

- 3.1 Evidence for assertions
- 3.2 Formation of opinion
- 3.3 Types of evidence
- 3.4 Techniques of collecting audit evidence

**PART – B**

**Unit 4: Company Auditor**

- 4.1 Qualification and appointment
- 4.2 Provision regarding removal of auditor
- 4.3 Power, duties and responsibilities

**Unit 5: Special Area of Audit**

- 5.1 Cost audit
- 5.2 Tax audit
- 5.3 Management audit



- |     |   |     |
|-----|---|-----|
|     | Discussion/Presentation   | 15% |
|     | Projects/Group Activities etc.  | 15% |
| ii. | For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is: |     |
|     | Objective Type Questions:   | 30% |
|     | Short/Long Questions:   | 70% |



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-413: ENTREPRENEURSHIP DEVELOPMENT**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**OBCOM- DS-413.1** Understand the Business Model and the importance of iterating the MVP at regular intervals to ensure that you run a successful business.

**OBCOM- DS-413.2** Create a customer acquisition plan, media plan and distribution channel for a venture.

**OBCOM- DS-413.3** Identify the different types of key activities and key resources typically involved in a venture.

**OBCOM- DS-413.4** Determine the sources and uses of funds and strategies for firm growth.

**Part A**

**Unit 1: Business Model and Iterating the Minimum Viable Product (MVP)**

1.1 Business Model Canvas

1.2 Designing MVP Iteration and building MVP

1.3 Intellectual property rights: patents, trademarks, copyrights, trade secrets, design, geographical indication

**Unit 2: Customer development**

2.1 Customer Acquisition

2.2 Customer Relationship

2.3 Media Channels and Media Planning

2.4 Sales and distribution channel strategy

**Unit 3: Starting Operations**

3.1 Introduction to key activities and key resources

3.2 Introduction and Identification of key partners

3.3 Business Structure and legal entities

3.4 Compliance checklist and operations plan

**Part B**

**Unit 4: Entrepreneurial Finance**

4.1 Costs, revenues and pricing

4.2 Basic Financial Plan

4.3 Bootstrapping, sources of funds and uses of funds

**Unit 5: Writing a business plan**

5.1 Introduction to business plan

5.2 Outline of the business plan

5.3 Presenting business plan to investors

## Unit 6: Strategies for firm growth

- 6.1 Strategies for firm growth
- 6.2 Internal growth strategies
- 6.3 External growth strategies

### Recommended Books:

1. Barringer, Brace R., and R. Duane Ireland; Entrepreneurship; Prentice Hall; New Jersey (USA).
2. Roy Rajeev; Entrepreneurship; Oxford Higher Education; New Delhi
3. Hisrich, Robert D., Michael Peters and Dean Shepherd; Entrepreneurship; Tata McGraw Hill; New Delhi.

Only latest available editions of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT OBCOM- DS-413	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM- DS-413.1	3	-	-	-	-	-	-	1	3	1
OBCOM-DS-413.2	-	2	2	2	-	1	1	-	3	1
OBCOM-DS-413.3	-	-	-	-	1	-	-	2	-	1
OBCOM-DS-413.4	2	2	-	-	-	-	-	-	-	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

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Subjective (Short/Long) 40%

Discussion/Presentation 15%

Projects/Group Activities etc. 15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:  
Objective Type Questions: 30%  
Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-414: BUSINESS FORECASTING AND PREDICTIVE ANALYTICS**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**OBCOM- DS-414.1** Gather knowledge of concepts of business forecasting

**OBCOM- DS-414.2** Apply qualitative methods in business forecasting

**OBCOM- DS-414.3** Perform forecasting using time series techniques

**OBCOM- DS-414.4** Apply regression techniques to predict variables and help in business decision making

**PART - A**

**Unit 1 Business forecasting**

- 1.1 Forecasting planning and objectives
- 1.2 Forecasting data and methods
- 1.3 Determining what to forecast
- 1.4 Forecasting process

**Unit 2 Qualitative forecasting methods**

- 2.1 Jury of executive opinion
- 2.2 Sales force composite
- 2.3 Consumer surveys
- 2.4 The delphi method

**Unit 3 Quantitative forecasting methods – Time series I**

- 3.1 Time series graphics – plots and patterns
- 3.2 Time series methods – trends, seasonality, cycles, random variations
- 3.3 Stationary time series – simple moving, weighted moving, exponential smoothing

**PART – B**

**Unit 4 Quantitative forecasting methods - time series II**

- 4.1 Non-stationary time series – linear trend forecasting, simple regression, double exponential smoothing
- 4.2 Seasonal Factors Stationary Time -Series, Triple Exponential Smoothing
- 4.3 Criteria for evaluation, factors in choosing a forecasting technique
- 4.4 Forecast errors, control charts

**Unit 5 Forecasting with linear regression**

- 5.1 Correlation and regression
- 5.2 Pearson correlation coefficient

- 5.3 Simple and multiple regression
- 5.4 Assumptions in regression

**Unit 6 Advanced regression**

- 6.1 Logistic regression
- 6.2 Regression on dichotomous variables
- 6.3 Binomial distribution, z -test and central limit theorem, chi square & anova
- 6.4 Application of regression in excel and spss

**Suggested Readings:**

1. Hyndman, Rob J., Athanasopoulos, George. Forecasting: Principles and Practice. United States: OTexts, 2018.
2. George E.P. Box, Gwilym M. Jenkins, Gregory C. Reinsel. Time Series Analysis: Forecasting & Control,3/E. India: Pearson Education, 1994.
3. Kourentzes, Nikos., Fildes, Robert., Ord, J.K.. Principles of Business Forecasting--2nd Ed. UnitedStates: wessex, Incorporated, 2017.
4. Deshpande, Bala., Kotu, Vijay. Predictive Analytics and Data Mining: Concepts and Practice withRapidMiner. Germany: Elsevier Science, 2014.

**Note: Only latest editions of the books are recommended.**

**COURSE ARTICULATION MATRIX**

CO STATEMENT (OBCOM- DS-414)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OBCOM- DS-414.1</b>	3	-	2	-	1	3	3	3	2	3
<b>OBCOM- DS-414.2</b>	3	-	2	-	3	3	3	2	3	3
<b>OBCOM- DS-414.3</b>	3	-	2	-	1	-	3	2	3	3
<b>OBCOM- DS-414.4</b>	3	-	1	-	3	-	3	2	2	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a COand a PO/PSO.

**Degree of Correlation:**  
**1 – Low**  
**2 – Medium**  
**3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual

covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

# **SEMESTER-V**

**MANAV RACHNA INTERNATIONAL INSITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-502: INDIRECT TAXATION**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student will be able to:

**OBCOM-DS-502.1** Describe conceptual knowledge of Goods and Services Tax in India;

**OBCOM-DS-502.2** Compute taxable income under GST and net tax liability there upon;

**OBCOM-DS-502.3** Apply the knowledge of GST laws to different real life economic situations to the business world with regard to tax planning;

**OBCOM-DS-502.4** Practice and provide solutions a GST tax practitioner in prevailing business environment.

**PART – A**

**Unit 1**

- 1.1 GST: concept and Justification
- 1.2 Administrative mechanism: CGST, SGST, IGST
- 1.3 Registration under GST: Persons liable for Registration under the Act, Types, Procedure
- 1.4 Composition scheme
- 1.5 Role of GSTN

**Unit 2**

- 2.1 Taxable event-Supply of goods and services
- 2.2 Place of supply of goods and services
- 2.3 Time of supply of goods and services

**Unit 3**

- 3.1 Valuation of supply of goods and services
- 3.2 Invoice rules and tax invoice
- 3.3 Credit/debit notes

**PART – B**

**Unit: 4**

- 4.1 Input tax credit and its matching
- 4.2 ITC in special cases: Input service distributor, e-commerce and job work
- 4.3 Returns under GST regime
- 4.4 Types of returns and formats
- 4.5 Filing of Returns

**Unit: 5**

- 5.1 Payment mechanism
- 5.2 Assessment, audit, demand, recovery, refund under GST Laws
- 5.3 Miscellaneous issues in GST: E-way bill, Anti- Profiteering Measures

**Unit 6**

- 6.1 Basic concepts and various types of custom duties
- 6.2 Valuation under Customs Laws
- 6.3 Special provisions regulating baggage



**Recommended Books:**

1. Bansal K.M. GST & Custom Law, Taxmann Publication, New Delhi.
2. Datey V.S., Indirect Tax Law and practice, Taxmann Publications, New Delhi.
3. Datey V.S., Ready Reckoner, Taxmann Publication, New Delhi.
4. Gupta Chitresh and Gupta Shilpi, An Insight into Goods and Services Tax, Young Global Publications, New Delhi.
5. Bare Act on GST Act and Draft Rules, Indirect Tax Committee, Sahitya Bhawan Publications, Agra.
6. Gupta, S.S., GST How to meet Your Obligation; Volume 1 and 2, Taxmann Publication, New Delhi.

All updates six months before the examination would be relevant.

**Course Articulation Matrix :**

<b>CO Statement (OBCOM-DS-502)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-502.1</b>	-	3	2	1	1	-	-	3	1	2
<b>OBCOM-DS-502.2</b>	3	-	-	2	-	2	-	2	-	1
<b>OBCOM-DS-502.3</b>	3	2	-	2	-	-	1	2	-	1
<b>OBCOM-DS-502.4</b>	3	-	-	1	3	-	2	-	3	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

Assignment/Tutorials  
 Sessional tests  
 Mock Questions during live lectures  
 Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is:MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-503: FINANCIAL MANAGEMENT**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- OBCOM-DS-503.1. Describe the conceptual frame work of financial management;
- OBCOM-DS-503.2. Analyze basic fundamentals and tools and techniques of Corporate Financial Management;
- OBCOM-DS-503.3. Apply the application of financial management for decision making;
- OBCOM-DS-503.4. Describe and implement overall framework of financial decision- making.

**PART - A**

**Unit 1: Introduction of Financial Management**

- 1.1 Nature; scope; objectives and functions of financial management
- 1.2 Role of finance manager
- 1.3 Concept of cash flow and time value of money

**Unit 2: Capital Budgeting**

- 2.1 Meaning; process and kinds of capital budgeting decisions
- 2.2 Techniques of evaluating capital budgeting decisions
- 2.3 Capital rationing; risk analysis in capital budgeting

**Unit 3: Sources of funds**

- 3.1 Introduction
- 3.2 External sources of finance: Importance; advantages and limitations
- 3.3 Internal Sources of Finance: Importance; advantages and limitations

**PART – B**

**Unit 4: Capital Structure**

- 4.1 Capital structure theories
- 4.2 Cost of capital
- 4.3 Leverage: Meaning; types; EBIT-EPS analysis

**Unit 5: Working Capital Management**

- 5.1 Meaning; objectives of working capital management
- 5.2 Management of cash
- 5.3 Management of receivables
- 5.4 Management of inventory

## Unit 6: Dividend Decisions

- 6.1 Meaning; types of dividends
- 6.2 Determinants of dividend policy
- 6.3 Dividend theories

### Recommended Books:

- Pandey I.M., Financial Management, Vikas Publishing.
- Chandra, Prasanna, Financial Management, Tata McGraw Hill.
- Khan M.Y. & P.K. Jain, Financial Management, Tata McGraw Hill.
- Rustagi R.P. Financial Management, Galgotia Publishing Company.

Only latest available editions of the books are recommended.

### Course Articulation Matrix:

CO STATEMENT (OBCOM-DS-503)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-503.1	3	-	-	-	-	-	-	-	2	-
OBCOM-DS-503.2	2	-	-	-	-	-	-	-	-	3
OBCOM-DS-503.3	-	-	-	2	-	-	2	3	2	2
OBCOM-DS-503.4	-	-	-	-	-	-	3	2	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**  
1 – Low  
2 – Medium  
3 – High

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

### Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is: MCQs 30%  
Subjective (Short/Long) 40%  
Discussion/Presentation 15%  
Projects/Group Activities etc. 15%

ii. For Summative assessment (End Semester Examination or End-Term Examination):

Minimum: 70 percent. Categorization for the same is: Objective Type Questions: 30%  
Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-504: BANKING AND INSURANCE**

Periods/week Credits:

**4**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

- OBCOM -DS-504.1. Get conceptual knowledge of banking and insurance sector in India;
- OBCOM -DS-504.2. Understand the concept of money and emerging trends associated with banking industry;
- OBCOM -DS-504.3. Develop knowledge about the concept of risks in insurance;
- OBCOM -DS-504.4. Examine the practice of insurance sector in India.

**PART - A**

**Unit 1: Introduction to Banking Sector**

- 1.1 Basic Concepts
- 1.2 Reserve Bank of India (RBI)
- 1.3 Role and functions of banks in Indian economy
- 1.4 Structure, growth and development of banking in India
- 1.5 Different Types of Banks - their structure, Organizations and working

**Unit 2: Money and Banking**

- 2.1 Introduction to Money and Banking
- 2.2 Demand and Supply of Money – Concepts and Approaches
- 2.3 Money and Prices - Quantity Theory & Money
- 2.4 Inflation and its control
- 2.5 Special issues in Indian banking sector

**Unit 3: Emerging Trends and Financial Institutions**

- 3.1 Universal Banking
- 3.2 Venture Capital
- 3.3 Project Financing
- 3.4 Merchant Banking
- 3.5 E-Banking
- 3.6 Banking Ombudsman Scheme
- 3.7 Financial Institutions: NABARD, DFHI, SIDBI, IFCI, etc.

**PART – B**

**Unit 4: Introduction to Insurance Sector**

- 4.1 Introduction to Insurance

4.2 Insurance Regulatory and Development Authority (IRDA)

4.3 Principles of Insurance

4.4 Classification of Insurance

4.5 Insurance Ombudsman

### **Unit 5: Risks in Insurance**

5.1 Basic concept of risk

5.2 Types of risks

5.3 Transfer and pooling of risks

5.4 Re-insurance

### **Unit 6: Practice of Insurance**

6.1 Growth and development of Insurance in India

6.2 Functions of agents

6.3 Annuities

6.4 Role of Insurance in financial Planning

### **Recommended books:**

1. Sundaram, K.P.M., and Varshney, P.N., Banking, Theory Law and Practice, Sultan Chand
2. Gupta, P.K., Insurance and Risk Management, Himalya Publishing House
3. Chaturvedi, D.D., Mittal, Anand, Business Economics-II, Brijwasi Book Distributors
4. Varshney, P.N. and Malhotra, S.L., Principles of Banking, Sultan Chand.

Only latest available editions of the books are recommended

### **Course Articulation Matrix**

<b>CO STATEMENT (OBCOM-DS-504)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-504.1</b>	-	-	2	-	1	-	2	3	2	3
<b>OBCOM-DS-504.2</b>	1	2	-	-	-	1	1	1	2	-
<b>OBCOM-DS-504.3</b>	3	-	1	2	-	2	-	2	2	3
<b>OBCOM-DS-504.4</b>	-	2	2	-	-	2	1	1	2	2

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### **Assessment Tools:**

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

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Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

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Short/Long Questions:	70%



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES  
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**OBCOM-DS-512: Accounting for Managers**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

**OBCOM- DS-512.1** Identify and use the concept and accounting principles for the business entity

**OBCOM- DS-512.2** Acquire skills to implement the concepts and conventions of accounting for different forms of businesses

**OBCOM- DS-512.3** Appreciate the significance of accounting policies and standards

**OBCOM- DS-512.4** Realize and apply the elements of the accounting concepts for the planning and management at various decision levels

**Unit I**

1.1 Understanding and Interpreting Financial Statements

1.2 Accounting Principles, Conventions and Concepts

1.3 Accounting Mechanics, Process and System

1.4 The Concept of Double Entry and Fundamental Principles, Rectification of Errors and Final Accounts

1.5 Bank Reconciliation Statement

**Unit II**

2.1 Financial Statements: Profit and Loss Account, Balance Sheet, Cash Flow Statement

2.2 Provisions, Presentation and Analysis of Audit Reports

2.3 Creative Accounting and Implications

2.4 Analyzing and Interpreting Financial Statements

2.5 Ratio Analysis

**Unit III**

3.1 Fixed Assets and Depreciation Accounting

3.2 inventory Valuation

3.3 Valuation of Goodwill

3.4 Special Features of Corporate Accounting

3.5 Major Provisions of Corporate Accounting

**Unit IV**

4.1 Nature of Cost and Management Accounting

4.2 Treatment of Overheads

4.3 Unit Costing, Cost Sheet

4.4 Joint Product, By-Products and Contract Costing

4.5 Process Costing

4.6 Maintenance of Cost Records, Cost Finance Reconciliation

**Unit V**

5.1 Absorption Costing, Marginal Costing, Cost Volume Profit Analysis and Decision Making

5.2 Relevant Cost and Differential Cost

- 5.3 Standard Costing
- 5.4 Activity Based Costing
- 5.5 Application of costing concepts in the different Sectors

**Recommended Text and Readings:**

1. D. F. Hawkins and Kenneth A. Merchant, 2019, Accounting Text and Cases: Robert N. Anthony, McGraw Hill.
2. N. Dhameja and K.S. Sastry, 2014, Finance and Accounting for Managerial Competitiveness, S. ChandPublication.
3. N. Ramachandran and R.K. Kakani, 2012, Financial Accounting for Management, Tata McGraw HillEducation.
4. S.K. Bhattacharya, 2017, Accounting for Management, Text and cases, Vikas Publishing House.

Only latest available editions of the books are recommended

**Course Articulation Matrix:**

<b>CO Statement (OBCOM- DS-512)</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>OBCOM- DS-512.1</b>	3	3	3	3	3
<b>OBCOM- DS-512.1</b>	3	3	3	3	3
<b>OBCOM- DS-512.1</b>	3	3	2	3	3
<b>OBCOM- DS-512.1</b>	3	3	2	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a COand a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

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Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for

the same is: MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- i. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%

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**OBCOM-DS-513: TAX PLANNING**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course students should be able to:

- OBCOM- DS-513.1** Explain the provisions of the Indian Corporate tax laws;
- OBCOM- DS-513.2** Compute taxable income and net tax liability of a corporate entity;
- OBCOM- DS-513.3** Apply the knowledge of income tax laws for income tax planning of a corporate entity;
- OBCOM- DS-513.4** Utilize tax planning as an important and legal tool for tax reduction;
- OBCOM- DS-513.5** Assess tax planning with respect to various business processes.

**PART – A**

**Unit 1: Introduction of Tax Planning:**

- 1.4 Concepts of tax planning; tax management; tax evasion; tax avoidance
- 1.5 Factors on the basis of which tax planning is done
- 1.6 Nature and scope of tax planning and management in the corporate sector

**Unit 2: Assessment of Companies - I:**

- 2.1 Definition of different types of companies;
- 2.2 Residential status and incidence of tax
- 2.2 Deductions available to corporate assessee

**Unit 3: Assessment of Companies - II:**

- 3.1 Computation of taxable income of companies
- 3.2 Minimum Alternate Tax

**PART – B**

**Unit 4: Tax Planning with Respect to Setting up of New Business**

- 4.1 Tax planning with respect to setting up a new business
- 4.2 Tax planning with respect location of business
- 4.3 Tax planning with respect nature of business
- 4.4 Tax planning with respect forms of business

**Unit 5: Tax Planning with Respect to Financial Management Decisions:**

- 5.1 Tax planning with respect to capital structure decisions
- 5.2 Tax planning with respect to taxability of dividend

**Unit 6: Tax Planning with Respect to Specific Management Decisions:**

- 6.1 Tax planning with respect to lease or buy decisions; make or buy decisions; repair/renewal or replacement decisions
- 6.2 Tax planning with respect to employee remuneration

**Recommended Books:**

5. Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct taxes Planning and Management. TaxmannPublications Pvt. Ltd., New Delhi.
6. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management. Bharat Law House, Delhi.
7. Srinivas. E.A, Corporate Tax Planning, Tata McGraw Hill,
8. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning. Only latest available editions of the books are recommended.

**Course Articulation Matrix:**

<b>CO STATEMENT (OBCOM- DS-513)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PS 0 1</b>	<b>PS 0 2</b>	<b>PS 0 3</b>
<b>OBCOM-DS-513.1</b>	-	<b>1</b>	<b>1</b>	-	-	-	<b>2</b>	-	<b>2</b>	<b>3</b>
<b>OBCOM- DS-513.2</b>	<b>1</b>	<b>2</b>	-	-	-	<b>2</b>	-	<b>1</b>	-	<b>2</b>
<b>OBCOM- DS-513.3</b>	<b>3</b>	-	<b>1</b>	<b>2</b>	<b>1</b>	-	<b>2</b>	<b>3</b>	-	<b>2</b>
<b>OBCOM- DS-513.4</b>	<b>2</b>	-	<b>3</b>	-	<b>2</b>	-	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>
<b>OBCOM- DS-513.5</b>	-	<b>2</b>	-	-	<b>2</b>	<b>2</b>	-	-	<b>2</b>	-

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**Degree of Correlation:**   **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

Assignment/Tutorials  
 Sessional tests  
 Mock Questions during live lectures  
 Term end examination

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**Evaluation Policy:**

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- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

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MCQs	30%
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Discussion/Presentation	15%

Projects/Group Activities etc. 15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%

Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-514: ENTREPRENUERIAL FINANCE**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course students should be able to:

- OBCOM- DS-514.1 Understand the concept of Entrepreneurial Finance
- OBCOM- DS-514.2 Ascertain the various sources of Start-up Financing
- OBCOM- DS-514.3 Analyze the financial needs of the business by doing planning, forecasting & budgeting
- OBCOM- DS-514.4 Examine financing options from venture capitalist, angel investors and crowd funding

**PART - A**

**Unit 1: Introduction to EF**

- 1.1 Nature & scope of EF
- 1.2 Role of entrepreneurial finance
- 1.3 Entrepreneurial finance v/s corporate finance
- 1.4 Entrepreneurial finance in India - background & growth

**Unit 2: Sources of business financing to startups**

- 2.1 Sources and cost of funds
- 2.2 Equity & debt financing,
- 2.3 Institutional financing – bank loans, government loan schemes
- 2.4 Retained profits & deposits

**Unit 3: Business & Financial Planning:**

- 3.1 Purpose and importance of business plans; elements of sound business plan
- 3.2 Process of financial planning;
- 3.3 preparation of cash & sales budget and sales forecast;
- 3.4 The interrelationship between planning, budgeting and forecasting;
- 3.5 Projecting financial needs, break even analysis and financial forecasting;
- 3.6 Determinants of MSMEs financing needs

**PART – B**

**Unit 4: Venture Capital:**

- 4.1 Meaning, objectives and nature of venture capital, Merits & demerits of venture capital;
- 4.2 Background and growth of venture capital financing
- 4.3 Securities involved in venture financing – common stocks, convertible bonds, convertibles preferred, warrants and options;
- 4.4 Various stages in Venture capital investment

## Unit 5 – Private equity & buyouts

- 5.1 Meaning and key features; history and development;
- 5.2 Investment in private equity categories – investor categories; direct v/s indirect investment; private equity market; private equity v/s hedge funds;
- 5.3 Buyouts – meaning and role of buyouts in financing start-ups;
- 5.4 Variations in buyouts – LBOs, MBOs, Buy and Built, Recaps, Secondary Buyouts; Public to Private; issue of high risk bonds (junk bonds); restrictions on issue of junk bonds; growth of junk bonds market the world over

## Unit 6 – Other types of financing in entrepreneurship

- 6.1 Mentor financing
- 6.2 Angel financing
- 6.3 Crowd funding
- 6.4 Seed funding

### Suggested Readings:

1. Da Rin, Marco, and Thomas Hellmann. Fundamentals of entrepreneurial finance. Oxford University Press, 2020.
2. Lam, Miranda S., and Gina Vega. Entrepreneurial finance: Concepts and cases. Routledge, 2020.
3. Joshi, Kshitija. The economics of venture capital firm operations in India. Cambridge University Press, 2020.
4. Alhabeeb, Musaddak J. Entrepreneurial finance: fundamentals of financial planning and management for small business. John Wiley & Sons, 2014.

**Note: Only latest editions of the books are recommended.**

### COURSE ARTICULATION MATRIX

CO STATEMENT (OBCOM- DS-514)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OBCOM- DS-514.1</b>	3	-	2	-	1	3	3	3	2	3
<b>OBCOM- DS-514.2</b>	3	-	2	-	3	3	3	2	3	3
<b>OBCOM- DS-514.3</b>	3	-	2	-	1	-	3	2	3	3
<b>OBCOM- DS-514.4</b>	3	-	1	-	3	-	3	2	2	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination



**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-515: FINANCIAL ANALYTICS**

Periods/week Credits

4

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course students should be able to:

**OBCOM- DS-515.1** Understand concept of financial analytics

**OBCOM- DS-515.2** Examine the statistical tools and techniques relevant in financial domain

**OBCOM- DS-515.3** Use data to perform financial analysis for better decision making

**OBCOM- DS-515.4** Apply financial modeling and visualization techniques to analyze the financial data

**PART - A**

**Unit 1 Introduction to Financial Analytics**

- 1.1 Meaning & Importance of Financial Analytics
- 1.2 Types of Financial Analytics - Fundamental Analysis, Technical Analysis
- 1.3 Component and Features of Financial Analytics
- 1.4 Implementation of Financial Analytics

**Unit 2 – Financial statistics**

- 2.1 Central tendency – mean, standard deviation, variance
- 2.2 Skewness & kurtosis
- 2.3 Covariance & correlation
- 2.4 Probability
- 2.5 Financial returns & CAPM

**Unit 3 – Financial planning & analysis**

- 3.1 FP&A cycle and framework
- 3.2 Macro and micro planning factors KPIs and metrics
- 3.3 Driver based plans and budgets
- 3.4 Rolling forecasts, dimensional profitability and uses

**PART – B**

**Unit 4 Financial budgeting and decision making**

- 4.1 Budget process and types of budgets
- 4.2 Variance analysis and budgetary controls
- 4.3 Cost-Volume-Profit analysis, breakeven analysis
- 4.4 Capital budgeting techniques

## Unit 5 – Financial Modelling

- 5.1 Components of financial modelling
- 5.2 Structuring and designing models
- 5.3 Types of data and variables, growth rates and proportions
- 5.4 Valuation methods

## Unit 6 – Financial Data Interpretation and Visualization

- 6.1 Financial Analytics and Data Analysis
- 6.2 Predictive analysis, data visualization and interpretation
- 6.3 Financial modelling and charts in tableau
- 6.4 Financial Analytics and Current Financial Challenges – Fraud - Risk – Profitability

### Suggested Readings:

1. Bennett, Mark J., Hugen, Dirk L.. Financial Analytics with R: Building a Laptop Laboratory for DataScience. United Kingdom: Cambridge University Press, 2016.
2. Koop, Gary. Analysis of Financial Data. United Kingdom: Wiley, 2006.
3. N. Sivasankaran. Financial Analysis For Beginners. Taxmann, 2021
4. Pignataro, Paul. Financial Modeling and Valuation: A Practical Guide to Investment Banking and PrivateEquity. United Kingdom: Wiley, 2022.

**Note: Only latest editions of the books are recommended.**

### COURSE ARTICULATION MATRIX

CO STATEMENT (OBCOM- DS-515)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OBCOM- DS-515.1</b>	-	-	-	-	-	-	2	1	2	3
<b>OBCOM- DS-515.2</b>	1	3	-	-	1	1	1	2	2	-
<b>OBCOM- DS-515.3</b>	3	-	1	2	2	1	-	1	2	3
<b>OBCOM- DS-515.4</b>	3	2	2	3	-	2	1	3	3	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
  **2 – Medium**  
  **3 – High**

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

# **SEMESTER-VI**

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-602: INTERNATIONAL TRADE AND FINANCE**

Periods/week Credits

**2**

Duration of Examination: 3 Hrs

Max. Marks: 100

Internal/Continuous Assessment: 30

End Semester Exams: 70

**Course Outcomes:**

By the end of the course, a student should be able to:

OBCOM-DS-602.1. Understand the concept of International Business and International Business Environment;

OBCOM-DS-602.2. Understand different theories of International Business;

OBCOM-DS-602.3. Recognize the different types of economic integrations;

OBCOM-DS-602.4. Understand and analyze the operations of MNCs.

**PART – A**

**Unit 1: International Business**

- 1.1 Meaning, nature, scope and importance of International Trade
- 1.2 Stages of internationalization of business
- 1.3 Methods of entry into foreign markets
- 1.4 Framework for analyzing international business environment

**Unit2: Theoretical Foundations**

- 2.1 Theory of Mercantilism
- 2.2 Theory of absolute and comparative cost advantage
- 2.3 Theory of opportunity cost

**Unit 3: Foreign Trade Policy and Export Promotion Measures**

- 3.1 Trends in India's foreign trade policy
- 3.2 Developments in India's foreign trade policy
- 3.3 Export Promotion Measures
- 3.4 Export Trading Houses

**PART-B**

**Unit 4: Economic Integration**

- 4.1 Free Trade Area
- 4.2 Customs Union
- 4.3 Common Market
- 4.4 Economic Union

**Unit 5: World Trade Organization**

- 5.1 Principles of WTO

- 5.2 Functions of WTO
- 5.3 Role of WTO

**Unit 6: Multinational Companies**

- 6.1 Motives of MNCs
- 6.2 Challenges Posed by MNCs

**Recommended Books:**

1. Apte, P.G. Global Business Finance, T.M.H, New Delhi.
2. Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi.
3. Henning, C.N.,W.Piggot and W.H.Scott. International Financial Management, McGraw Hill (Intl. Edition).
4. Shappro, AlanC. Multinational, Financial Management, Prentice Hall of India, New Delhi.

Only latest available editions of the books are recommended.

**Course Articulation Matrix:**

<b>CO STATEMENT (OBCOM-DS-602)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PS O 1</b>	<b>PS O 2</b>	<b>PS O 3</b>
<b>OBCOM-DS-602.1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>OBCOM-DS-602.2</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>3</b>
<b>OBCOM-DS-602.3</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>3</b>
<b>OBCOM-DS-602.4</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a COand a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2 – Medium**  
   **3 – High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

## Evaluation Policy:

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- i. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:

Objective Type Questions:	30%
Short/Long Questions:	70%



**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-651: Advanced Excel for Financial Decisions**

Periods/week Credits

Max. Marks: 200

L: 0 T: 0 P: 8 4

Internal/Continuous Evaluation: 100

Duration of Examination: 3 Hrs

End Semester Exams: 100

**Course Outcomes:** Student should be able to:

- OBCOM-DS-651.1. analyse the technical skills in computers;
- OBCOM-DS-651.2. apply MS-Excel in Financial Analysis;
- OBCOM-DS-651.3. use of computer for construction of financial statements
- OBCOM-DS-651.4. understand the technological aspects of financial analysis and decisions

**List of Experiments:**

1. Data arrangement and formatting
2. Creating different Charts and their interpretation
3. Column charts
4. Line charts
5. Bar charts
6. Pie charts
7. Combo Charts
8. Formulas in Excel (Mathematical, Statistical and Logical using financial data)
9. What If Analysis using MS-Excel
10. Data Validation for financial data
11. Data Visualization to organize and optimize finance
12. Data Consolidation to standardize data for analysis and decision making
13. Pivot Tables to summarize data
14. Macros to perform and generate complex reports
15. Data Analysis for financial data
16. Preparing P&L, Calculating Gross Profit & EBITDA(Earnings before interest and tax)
17. Homework: Calculate Operating Profit, PBIT(Profit before interest and tax), & Net Profit
18. Calculating Operating Profit, PBIT(Profit before interest and tax), & Net Profit
19. Preparing Balance Sheet, Calculating Asset Turnover
20. Return on Capital Employed, Return on Equity, Gearing, Interest Cover
21. Current Ratio, Quick Ratio, Receivables Collection Period
22. Payables Payment Period, Inventory Turnover Period
23. Preparing Trial Balance, Preparing Ledgers (Accounting Transactions)
24. Defining Cash Flow Statement Structure
25. Data Modeling for Cash Flow Structure, Setting up Cash Flow Statement
26. Making our measures work for Cash Flow Statement
27. Defining measures for positive only and negative only values
28. Calculating the Cash Flow Statement Value
29. Calculating the Closing Balance of Cash for Cash Flow Statement
30. Calculating the Opening Balance of Cash for Cash Flow Statement
31. Checking the accuracy of values

32. Revising Statement of Changes in Equity structure, Defining and Understanding SOCE(Statement of change in equity) structure, Setting up Statement of
33. Changes in Equity
34. Defining the SOCE values measure, Adding Opening Balance in SOCE measure

**Recommended Books:**

1. P. K. Sinha, and Priti Sinha, Computer Fundamentals, BPB Publications.
2. V. Rajaraman, Fundamentals of Computers, Prentice Hall of India.
3. B. Ram, Computer Fundamentals, New Age Publications, New Delhi
4. Shah P, Financial Accounting for Management, Oxford University Press, New Delhi

*Only latest available editions of the books are recommended.*

*Software required: Latest version MS-Excel*

**Instructions for paper setting:** A major project will be given to all students; report of the same should be submitted in a particular time frame. Assessment will be done on the basis of project, practical work in lab and viva.

**Course Articulation Matrix:**

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM-DS-651.1	3							1		
OBCOM-DS-651.2		1					2		2	
OBCOM-DS-651.3	3		3					1		2
OBCOM-DS-651.4			2						2	

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2– Medium**  
   **3– High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- i. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
- |                           |     |
|---------------------------|-----|
| Objective Type Questions: | 30% |
| Short/Long Questions:     | 70% |

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-603: HUMAN RESOURCE MANAGEMENT**

Periods/week Credits  
3

Duration of Examination: 3 Hrs

Max. Marks: 100  
Internal/Continuous Assessment: 30  
End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student will be able to:

**OBCOM-DS-603.1** Understand the basic concepts, functions and processes of human resource management;

**OBCOM-DS-603.2** Analyze the issues and strategies required to select and develop human resource;

**OBCOM-DS-603.3** Develop HRM processes such as Recruitment, Selection, Training, and Development, Performance appraisals and Compensation Plans and Ethical Behaviour;

**OBCOM-DS-603.4** Comprehend the major changes and recent in HRM practices.

**Part A**

**Unit 1**

- 1.1 Human Resource Management: Concept and Functions
- 1.2 Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM,
- 1.3 HRM vs HRD.
- 1.4 Workforce diversity

**Unit 2**

- 2.1 Human Resource Planning
- 2.2 Job analysis: job description and job specification
- 2.3 Recruitment: Concept and sources;
- 2.4 Selection: Concept and process; test and interview

**Unit 3**

- 3.1 Training and Development: Concept and Importance
- 3.2 Identifying Training and Development Needs; Designing Training Programmes
- 3.3 Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process

**Part B**

**Unit 4**

- 4.1 Performance Appraisal: Nature, objectives and importance
- 4.2 Modern techniques of performance appraisal; potential appraisal and employee counseling
- 4.3 Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

## Unit 5

- 5.1 Employee health and safety; employee welfare; social security
- 5.2 Grievance-handling and redressal
- 5.3 Industrial Disputes: causes and settlement machiner

## Unit 6

- 6.1 Ethics in HRM
- 6.2 Human Resource Audit
- 6.3 Human Resource information system

### Suggested Readings:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. De Cenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
4. Neeru Kapoor, Human Resource Management, Taxmann Publication

Only Latest available edition of the books are recommended.

### Course Articulation Matrix

<b>CO STATEMENT (OBCOM-DS-603)</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>OBCOM-DS-603.1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>OBCOM-DS-603.2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>OBCOM-DS-603.3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>OBCOM-DS-603.4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**   **1 – Low**  
  **3 – Medium**  
  **4 – High**

### Assessment Tools:

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

The evaluation will include two types of assessments:

- ii. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%
Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- iii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent. Categorization for the same is:
  - Objective Type Questions: 30%
  - Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-608: INTERNATIONAL BUSINESS ENVIRONMENT**

Periods/week Credits

L: 3 T: 0 3

Duration of Examination: 3 Hrs

Max. Marks: 200

Continuous Evaluation: 100

End Semester Exams: 100

**Course Outcomes:**

By the end of the course, a student should be able to:

OBCOM-DS-608.1 Describe significance and dynamics of international business;

OBCOM-DS-608.2 Analyze India's involvement with international business;

OBCOM-DS-608.3 Identify the challenges faced by international business;

OBCOM-DS-608.4 Evaluate the complexities of international business.

**PART - A**

**Unit 1: Introduction to International Business and International Business Environment**

- 1.1 Nature and scope of international business
- 1.2 Globalisation and its growing impact on the world economy
- 1.3 Internationalisation stages
- 1.4 Modes of entry into international business
- 1.5 Global trading environment: Recent trends in world trade in goods and services

**Unit 2: International Trade Approaches and Theories**

- 2.1 Approaches to international trade
- 2.2 Theories of international trade

**Unit 3: Regional Economic Integration**

- 3.1 Forms of regional integration
- 3.2 NAFTA, ASEAN, APEC, SAARC

**PART - B**

**Unit 4: International Financial Environment**

- 4.1 International financial system and institutions
- 4.2 Foreign exchange markets
- 4.3 Foreign investments: Types and flows

**Unit 5: Exchange Rate Determination**

- 5.1 Factors affecting exchange rate
- 5.2 Government intervention and government influence on exchange rates
- 5.3 Theories of exchange rate: Purchasing Power Parity, Interest Rate Parity and Fisher's effect

**Unit 6: Foreign Trade Promotion Measures in India**

- 6.1 Special Economic Zones and 100% , export oriented units
- 6.2 Measures for promoting foreign investments into and from India

**Recommended Books:**

1. Rajendra P. Maheshwari, , International Business, International Book House

2. Francis Cherunilam, International Business, PHI Learning
3. Pradip Kumar Sinha, and Sanchari Sinha, International Business Management, Excel Books

*Only latest available editions of the books are recommended.*

**Instructions for paper setting:** Seven questions will be set in all, out of which students will attempt *five* questions. First question will be conceptual covering entire syllabus and will be compulsory. Three questions will be set from each Part A and Part B, one from each unit. Students will be required to attempt two questions from each part. Each question will be of 20 marks.

**Course Articulation Matrix:**

<b>CO-STATEMENT OBCOM-DS-608</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
OBCOM-DS-608.1	3	1	1	-	-	1	2	-	1	1
OBCOM-DS-608.2			1	-	-	1	1	2		-
OBCOM-DS-608.3	2		1	-	-	-	-	1	2	-
OBCOM-DS-608.4	3	1	3	-	-	1	-	-	1	1

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation:**    **1 – Low**  
   **2– Medium**  
   **3– High**

**Assessment Tools:**

- Assignment/Tutorials
- Sessional tests
- Mock Questions during live lectures
- Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

**Evaluation Policy:**

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- i. Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or Formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

MCQs	30%
Subjective (Short/Long)	40%



Discussion/Presentation	15%
Projects/Group Activities etc.	15%

- ii. For Summative assessment (End Semester Examination or End-Term Examination): Minimum: 70 percent.  
Categorization for the same is: Objective Type Questions: 30%  
Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-405: CAPITAL MARKETS**

Periods/week Credits: 3

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

Course Outcomes:

By the end of this course, a student should be able to:

**OBCOM- DS-405.1:** Understand the stock market operations in terms of structure, trading and settlement procedures;

**OBCOM- DS-405.2:** Understand the trading process with practical training using dummy trading software;

**OBCOM- DS-405.3:** Understand the regulations and the regulatory body of stock exchanges;

**OBCOM- DS-405.4:** Understand the risk management and surveillance system in stock exchanges.

**PART – A**

**UNIT 1: Capital Markets in India**

- 1.1 History of Indian capital market
- 1.2 Structure of Indian capital market
- 1.3 Nature and functions of primary and secondary market
- 1.4 Listing of securities

**UNIT 2: Trading and settlement system in Stock Exchanges**

- 2.1 Different trading systems; BOLT system; NEAT system
- 2.2 Overview of stock exchanges

**UNIT 3: Stock Market Indices**

- 3.1 Types of index
- 3.2 BSE Sensex; S&P CNX Nifty

**PART – B**

## **UNIT 4: Risk management and surveillance system in stock exchanges**

4.1 Risk management system in BSE & NSE

4.2 Margins

4.3 Exposure limits

4.4 Circuit breakers

4.5 Surveillance system in BSE and NSE

## **UNIT 5: Stock market trading mechanism**

5.1 Jobbers, brokers

5.2 Stock exchange dealings

5.3 The Securities Contracts (Regulation) Act

5.4 Dematerialization

## **UNIT 6: Players in Stock Exchanges**

6.1 Investors, speculators; Bulls, Bears, Stags and lame duck

6.2 Stock Exchange regulators; SEBI and its role

6.3 Depositories: growth; development; regulation; mechanism

### **Recommended Books:**

1. Gurusamy Dr. S, Capital Markets, ,Tata Mc Graw- Hill Education.
2. Babu Ramesh G., Financial Services in India, , Concept Publishing Company
3. Mohan Dr.S, Elangovan Dr. R., Financial Services, Deep and Deep Publications
4. Gopal C Rama, Management of Financial Services, Vikas Publishing House

Only latest edition of the books are recommended.

### **Course Articulation Matrix:**

<b>CO STATEMENT OBCOM- DS-405</b>	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO3
<b>OBCOM- DS-405.1</b>	3	-	2	-	-	3	3	3	3	2
<b>OBCOM- DS-405.2</b>	2	-	1	-	-	1	1	3	2	1
<b>OBCOM- DS-405.3</b>	2	-	-	-	1	1	1	3	1	3
<b>OBCOM- DS-405.4</b>	3	-	-	-	-	2	2	3	1	3

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation

between a CO and a PO/PSO.

**Degree of Correlation:**

- 1 – Low
- 2 – Medium
- 3 – High

**Assessment Tools:**

Assignment/Tutorials  
Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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- i. Continuous or formative assessments (in the form of end semester examination or term examination). Weightage of assessments are as follows:

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Discussion/Presentation	15%
Projects/Group Activities etc.	15%

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Objective Type Questions: 30%  
Short/Long Questions: 70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**

(Deemed to be University under section 3 of the UGC Act 1956)

**OBCOM-DS-612: AUDITING PRACTICES**

Periods/week Credits

3

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

**Course Outcomes:**

By the end of this course, a student should be able to:

**OBCOM- DS-612.1** Understand the concept of auditing and internal control

**OBCOM- DS-612.2** Evaluate the roles and responsibilities of a company auditor

**OBCOM- DS-612.3** Comprehend types of auditing of different types of entities

**OBCOM- DS-612.4** Examine the emerging concepts of corporate auditing

**Part - A**

**Unit 1: Auditing and Internal Control**

- 1.1 Meaning & purpose of auditing, audit planning
- 1.2 Principles, techniques and classification of audit
- 1.3 Audit Procedure – Vouching and verification of Assets & Liabilities
- 1.4 Internal Control – Internal Check and Internal Audit

**Unit 2: Company Audit - I**

- 2.1 Appointment & Removal of auditors, Powers and duties of auditors, auditor's remuneration
- 2.2 Audit of shares, Branch audit, Joint audit, Special audit,
- 2.3 Reporting requirements under the Companies Act, 2013
- 2.4 Audit committee

**Unit 3: Company Audit - II**

- 3.1 Concepts of true and fair and materiality in auditor's report
- 3.2 Auditor's Report: Contents and Types. Auditor's certificates
- 3.3 Cleaned and qualified auditor's report
- 3.4 Liabilities of Statutory Auditors in case of non-compliance.

## Part - B

### Unit 4 – Types of Auditing

- 4.1 Auditing and investigation – objectives, difference between audit & investigation
- 4.1 Process of investigation
- 4.2 Tax audit, cost & management audit

### Unit 5 – Audit Laws and Undertakings

- 5.1 Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals
- 5.2 Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
- 5.3 Environmental & Energy Audit

### Unit 6 – Emerging Concepts in Auditing

- 6.1 Recent Trends in Auditing: Basic considerations of audit in EDP Environment.
- 6.2 Relevant Auditing and Assurance Standards (AASs).

### Suggested Readings:

1. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, Rachit Mittal (eBook): SBPD Publications. N.p.: SBPD Publications, 2020.
2. Taxmann's Auditing and Corporate Governance | Choice Based Credit System (CBCS) | 4th Edition | January 2021. N.p.: Taxmann Publications Private Limited, 2020.
3. Auditing and Corporate Governance. N.p.: Sultan Chand & Sons, 2021.
4. Effective Auditing For Corporates: Key Developments in Practice and Procedures. United Kingdom: Bloomsbury Publishing, 2012.

### COURSE ARTICULATION MATRIX

CO STATEMENT (OBCOM- DS-612)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
OBCOM- DS-612.1	-	3	-	1	2	2	3	3	2	2
OBCOM- DS-612.2	-	3	2	2	-	1	-	3	1	2
OBCOM- DS-612.3	3	-	-	2	3	2	-	2	3	1
OBCOM- DS-612.4	3	-	-	2	2	-	3	2	3	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

**Degree of Correlation: 1 – Low**

**2 – Medium**

**3 – High**

**Assessment Tools:**

Assignment/Tutorials

Sessional tests  
Mock Questions during live lectures  
Term end examination

**Instructions for paper setting:**

Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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Objective Type Questions: 30%  
Short/Long Questions: 70%

# MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES

(Deemed to be University under section 3 of the UGC Act 1956)

## OBCOM-DS-613: BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP

Periods/week Credits

3

Max. Marks: 100

Internal/Continuous Assessment: 30

Duration of Examination: 3 Hrs

End Semester Exams: 70

### Course Outcomes:

By the end of this course, a student should be able to:

**OBCOM- DS-613.1** Understand types of environment affecting business

**OBCOM- DS-613.2** Know about different forms and scale of organisations

**OBCOM- DS-613.3** Build an understanding about intrapreneurship, creativity, and design thinking

**OBCOM- DS-613.4** Analyze various process and steps in venture creation

### PART – A

#### Unit 1 – Introduction to Business Environment

- 1.1. Meaning of business environment & its importance
- 1.2. Features & types of environment
- 1.3. Business environment at the global level
- 1.4. Role of Entrepreneurship in economy

#### Unit 2 – Business organizations

- 2.1 Need and importance of entrepreneurship
- 2.2 Different forms of business - Sole Proprietorship, Partnership, Company, Statutory Bodies and Corporations, HUF and Family Business Cooperatives, Societies and Trusts, and Limited Liability Partnership
- 2.3 Scale of business – MSME, Large scale, public enterprises, MNCs
- 2.4 Entrepreneurship as a growth driver of economic development

#### Unit 3 – Business functions

- 3.1 Planning & decision making
- 3.2 Supply Chain: Objectives, Importance, Limitations, Steps, Various Production Processes
- 3.3 Financial Planning and budget management, sources & investment of funds



- 3.4 Functions of Marketing, marketing mix
- 3.5 Human Resources: Nature, Objectives, Significance

## **PART - B**

### **Unit 4 Entrepreneurship**

- 4.1 Competencies & types of an entrepreneur
- 4.2 Intrapreneurship
- 4.3 Creativity & innovation
- 4.4 Design thinking

### **Unit 5 Entrepreneurial ventures**

- 5.1 Market assessment
- 5.2 Steps in setting up of an enterprise
- 5.3 Motivation & leadership
- 5.4 Developing effective business plans

### **Unit 6 Emerging Trends in Business**

- 6.1 Network Marketing
- 6.2 Franchising
- 6.3 Business Process Outsourcing (BPO)
- 6.4 E-Commerce
- 6.5 M-Commerce

### **Suggested Readings:**

1. Naudé, Wim. "Entrepreneurship in economic development." (2008).
2. Khanka, Shobhan Singh. Entrepreneurial development. S. Chand Publishing, 2006.
3. Marijs, A.J. and Hulleman, W., 2019. Economics and the Business Environment. Routledge.
4. Otter, Dorrion, and Paul Wetherly, eds. The Business Environment: Themes and Issues. Oxford University Press, 2011.
5. Newman, Alexander, Andrea North-Samardzic, Madhura Bedarkar, and Yogesh Brahmankar. Entrepreneurship in India. Routledge, 2021.

Note: Only latest editions of the books are recommended.

## COURSE ARTICULATION MATRIX

CO STATEMENT (OMCOM- DS-613)	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OMCOM- DS-613.1</b>	-	<b>3</b>	-	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>OMCOM- DS-613.2</b>	-	<b>3</b>	<b>2</b>		-	<b>1</b>	-	<b>3</b>	<b>1</b>	<b>2</b>
<b>OMCOM- DS-613.3</b>	<b>3</b>	-	-		<b>3</b>	<b>2</b>	-	<b>2</b>	<b>3</b>	<b>1</b>
<b>OMCOM- DS-613.4</b>	<b>3</b>	-	-			-	<b>3</b>	<b>2</b>	<b>3</b>	-

Note: The numbers 1, 2 and 3 in the Course Articulation Matrix above shows the Degree of Correlation between a CO and a PO/PSO.

### Degree of Correlation: 1 – Low

2 – Medium

3 – High

### Assessment Tools:

Assignment/Tutorials

Sessional tests

Mock Questions during live lectures

Term end examination

**Instructions for paper setting:** Seven questions are to be set in total. First question will be conceptual covering entire syllabus and will be compulsory to attempt. Three questions will be set from each Part A and Part B (one from each unit). Student needs to attempt two questions out of three from each part. Each question will be of 14 marks.

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Objective Type Questions:	30%
Short/Long Questions:	70%

**MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH AND STUDIES**  
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**OBCOM-DS-614: MARKETING ANALYTICS**

Periods/week Credits  
3

Duration of Examination: 3 Hrs

Max. Marks: 100  
Continuous Assessments:30  
End Semester Examination: 70

**Course Outcomes:**

By the end of this course, a student should be able to:

**OBCOM- DS-614.1** Understand the concepts of marketing analytics

**OBCOM- DS-614.2** Examine how analytical tools can optimise pricing and sales function of marketing

**OBCOM- DS-614.3** Analyse the scope of predictive analytics in customer creation and retention

**OBCOM- DS-614.4** Examine the resources required to establish marketing analytics infrastructure at the firm level

**PART - A**

**Unit -1: Introduction to marketing Analytics**

- 1.1 Meaning, characteristics, advantages and disadvantages of marketing analytics,
- 1.2 Market Data Sources (Primary and Secondary).
- 1.3 Market Sizing: Stakeholders, Applications & Approaches (Top-down and Bottom-up),
- 1.4 PESTLE Market Analysis,
- 1.5 Porter Five Force Analysis

**Unit-2: Pricing Analytics**

- 2.1 Pricing Policy and Objectives,
- 2.2 Estimating Demand: Price Elasticity, Estimating Linear and Power Demand Curves, Optimize Pricing, Incorporating Complementary Products, Pricing using Subjective Demand Curve, Pricing Multiple Products,
- 2.3 Price Bundling & Nonlinear Pricing: Pure Bundling & Mixed Bundling, Determine Optimal Bundling Pricing, Profit Maximizing strategies using Nonlinear Pricing Strategies, Price Skimming & Sales,
- 2.4 Revenue Management: Markdown Pricing and Handling Uncertainty

**Unit-3: Sales Forecasting**

- 3.1 Introduction, Simple Linear Regression & Multiple Regression model to forecast sales,
- 3.2 Forecasting in Presence of Special Events, Modeling trend and seasonality; Ratio to moving average forecasting method, Using S curves to Forecast Sales of a New Product

**PART – B**

**Unit 4 – Introduction to predictive marketing**

- 4.1 Predictive marketing background and growth

- 4.2 Predictive analytics process
- 4.3 Data collection, analysis and integration
- 4.4 Future of predictive marketing

**Unit 5 – Customer analytics**

- 5.1 Customer data and marketing spending optimization
- 5.2 Customer personas and marketing
- 5.3 Customer value and life cycle marketing
- 5.4 Value based marketing
- 5.5 Prediction for customer retention

**Unit 6 – Marketing analytics infrastructure**

- 6.1 Organizational and technical capabilities
- 6.2 Campaign management and marketing cloud options
- 6.3 Inhouse or outsourcing to marketing service providers
- 6.4 Marketing tools and technology

**Suggested Readings:**

1. Levin, Dominique., Artun, Omer. Predictive Marketing: Easy Ways Every Marketer Can Use CustomerAnalytics and Big Data. United Kingdom: Wiley, 2015.
2. Charan, Ashok. Marketing Analytics: A Practitioner's Guide To Marketing AnalyticsAnd Research Methods. Singapore: World Scientific Publishing Company, 2015.
3. Wilcox, Ronald T., Venkatesan, Rajkumar., Farris, Paul W.. Marketing Analytics: Essential Toolsfor Data-Driven Decisions. United States: University of Virginia Press, 2021.
4. Grigsby, Mike. Marketing Analytics: A Practical Guide to Improving Consumer InsightsUsing Data Techniques. India: Kogan Page, 2018.

**Note: Only latest editions of the books are recommended.**

**COURSE ARTICULATION MATRIX**

CO STATEMENT	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3
<b>OMCOM- DS-614</b>										
<b>OMCOM- DS-614.1</b>	-	3	-	1	2	2	3	3	2	2
<b>OMCOM- DS-614.2</b>	-	3	2	2	-	1	-	3	1	2
<b>OMCOM- DS-614.3</b>	3	-	-	2	3	2	-	2	3	1
<b>OMCOM- DS-614.4</b>	3	-	-	2	2	-	3	2	3	-

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2 – Medium

3 – High

**Assessment Tools:**

Assignment/Tutorials

Sessional tests

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Term end examination

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Objective Type Questions:	30%
Short/Long Questions:	70%

## Appendix-A

### List of courses having relevance to the Local/Regional, National and Global Development needs.

Course Code	Course Name	Regional	National	Global
OBCOM-DS-101	Business Organization and Management		√	
OBCOM-DS-102	Financial Accounting		√	
OBCOM-DS-103	Micro Economics		√	
OBCOM-DS-104	Business Laws		√	
OBCOM-DS-105	Indian Economic and Social Environment		√	
OBCOM-DS-202	Macro Economics			√
OBCOM-DS-203A	Business Mathematics		√	
OBCOM-DS-204	Corporate Laws		√	
OBCOM-DS-205	Corporate Accounting		√	
OBCOM-DS-302	Principles of Marketings	√		
OBCOM-DS-303	Business Statistics		√	
OBCOM-DS-304	Financial Markets, Instruments			√
OBCOM-DS-407	Management Accounting		√	
OBCOM-DS-404A	E-Commerce		√	
OBCOM-DS-401	Income Tax and Practices		√	
OBCOM-DS-403	Business Research Methods			√
OBCOM-DS-502	Indirect Taxation		√	
OBCOM-DS-503	Financial Management		√	
OBCOM-DS-307	Cost Accounting		√	
OBCOM-DS-504	Banking and Insurance		√	
OBCOM-DS-405	Capital Markets		√	
OBCOM-DS-602	International Trade and Finance			√

**Appendix B: List of courses having focus on Employability, Entrepreneurship and Skill Development**

CourseCode	Course Name	Employability	Entrepreneurship	SkillDevelopment
OBCOM-DS-102	Financial Accounting	√		
OBCOM-DS-205	Corporate Accounting	√		
OBCOM-DS-304	Financial Markets, Instruments	√		
OBCOM-DS-404A	E Commerce	√	√	
OBCOM-DS-401	Income Tax Law and Practices	√		
OBCOM-DS-502	Indirect Taxation	√		
OBCOM-DS-503	Financial Management	√		
OBCOM-DS-504	Banking and Insurance	√		
OBCOM-DS-307	Cost Accounting	√		

**Appendix C: List of courses and proposed activities relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability**

CourseCode	Course Name	Professional Ethics	Human Values	Gender Equality	Environment and Sustainability
OBCOM-DS-101	Indian Economics and SocialEnvironment				√
OCH-202B	Environmental Studies		√		√
OBCOM-DS-203A	Business Mathematics	√			
OBCOM-DS-205	Corporate Accounting	√			
OBCOM-DS-303	Business Statistics	√			
OBCOM-DS-407	Management Accounting	√			
OBCOM-DS-404A	E Commerce	√			
OBCOM-DS-401	Income Tax Law and Practices	√			
OBCOM-DS-502	Indirect Taxation	√			
OBCOM-DS-503	Financial Management	√			
OBCOM-DS-307	Cost Accounting	√			