

**Ch. Charan Singh University, Campus Meerut**  
**SYLLABUS**  
**BACHELOR OF COMMERCE(HONS)**  
**w.e.f. 2017-18**



*Offered by*  
**Ch. Charan Singh University, Campus Meerut**

M. J. Manoj

Prof. K. C. Sathu

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**STUDY AND EVALUTION SCHEME**  
**B.Com. (Hons) Semester Pattern**

I-Semester / 1 <sup>st</sup> Year			Internal Marks	External Marks	TOTAL MARKS
BCM	111	Financial Accounting	30	70	100
BCM	112	Principles of Management	30	70	100
BCM	113	Business Environment	30	70	100
BCM	114	Business Mathematics	30	70	100
<b>Total of 1<sup>st</sup> Semester</b>					400

II-Semester			Internal Marks	External Marks	TOTAL MARKS
BCM	211	Business Organizations	30	70	100
BCM	212	Advanced Financial Accounting	30	70	100
BCM	213	Business Entrepreneurship	30	70	100
BCM	214	Business Statistics	30	70	100
<b>Total of 2<sup>nd</sup> Semester</b>					400

III-Semester			Internal Marks	External Marks	TOTAL MARKS
BCM	311	Business Regulatory Framework	30	70	100
BCM	312	Business Economics	30	70	100
BCM	313	Cost and Management Accounting	30	70	100
BCM	314	Business Communication	30	70	100
BCM	315	Comprehensive Viva-Voce	30	70	100
<b>Total of 3<sup>rd</sup> Semester</b>					500

IV-Semester			Internal Marks	External Marks	TOTAL MARKS
BCM	411	Insurance and Risk Management	30	70	100
BCM	412	Income Tax Laws and Accounts	30	70	100
BCM	413	Company Law	30	70	100
BCM	414	Human Resource Management	30	70	100
<b>Total of 4<sup>th</sup> Semester</b>					400

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V-Semester			Internal Marks	External Marks	TOTAL MARKS
BCM	511	Company Accounts	30	70	100
BCM	512	Marketing	30	70	100
BCM	513	Economic Laws	30	70	100
BCM	514	Financial Management	30	70	100
BCM	515	E. Commerce	30	70	100
<b>Total of 5<sup>th</sup> Semester</b>					500

VI-Semester			Internal Marks	External Marks	TOTAL MARKS
BCM	611	GST (Goods & service tax)	30	70	100
BCM	612	Auditing	30	70	100
BCM		Elective Course	30	70	100
BCM	616	Project Based Viva-Voce	30	70	100
<b>Total of 6<sup>th</sup> Semester</b>					400

Apart from the Core subjects, a student shall choose any one elective group in the VI Semester from the list given below and also submit a project on their specialization.

#### ELECTIVE GROUP

Finance			Internal Marks	External Marks	TOTAL MARKS
BCMF	613	Investing In Stock Market	30	70	100

Marketing			Internal Marks	External Marks	TOTAL MARKS
BCMM	614	Advertising & Sales Management	30	70	100

Human Resource Management			Internal Marks	External Marks	TOTAL MARKS
BCM	615	Organization Design And Change Management	30	70	100

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**B.Com. (Hons) Part-I**  
**Semester-I**  
**BCM 111: FINANCIAL ACCOUNTING**

**COURSE OBJECTIVES:**

To provide comprehensive treatment of accounting principles, techniques and practices. To get the students acquainted with fundamental concepts and processes of accounting so that they are able to appreciate the nature of item presented in the annual accounts of an organization.

**UNIT-I:** Definition of Accounting, Accounting- Principles, Concepts and Conventions, Journal, Cash Book, Subsidiary Books and Ledger, Capital Expenditure and Revenue Expenditure.

**UNIT-II:** Trial Balance, Rectification of Errors, Final Accounts, Provisions and Reserves, Methods of Depreciation – Fixed Installment Method and Diminishing Balance Method.

**UNIT-III :** Bills of Exchange and Bank Reconciliation Statement

**UNIT-IV:** Concept of Partnership, Partnership Deed, Fixed and Fluctuating Capital Accounts, Valuation of Goodwill, Profit Sharing Ratio. Admission of Partners: Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment Account and Balance - Sheet.

**UNIT-V:** Retirement and Death of Partners: Revaluation of Assets and Liabilities, Settlement of Accounts, Joint Life Policy and Annuities. Dissolution of Firm, Preparation of Realization Account, Insolvency of Partner (s).

**SUGGESTED READINGS:**

- 1) Maheshwari S.N & Maheshwari S K – A text book of Accounting for Management (Vikas, 10th Edition)
- 2) Essentials of Financial Accounting (based on IFRS), Bhattacharya (PHI, 3rd Ed)
- 3) Ramachandran Kakani- Financial Accounting for Management( TMH ,3rd Edition).

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## BCM 112: PRINCIPLES OF MANAGEMENT

### COURSE OBJECTIVES:

The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms.

**UNIT-I:** Introduction: Concept, Nature, Functions and Significance of Management. Levels of Management. Henry Mintberg's Management Roles. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts. Conceptual Framework of Planning, Decision-making and Management by Objectives.

**UNIT-II:** Organising : Concept, Process and Significance of Organisation. Types of Organisation Structure. Delegation of Authority. Centralisation and Decentralisation of Authority. Span of Management. Role of Positive Thinking in Organisations.

**UNIT-III:** Staffing : Concept, Scope and Process of Staffing. Recruitment–Meaning and Sources. Selection – Process of Selection. Types of Interviews and Essentials of Successful Interview. Training – Concept, Significance and Methods.

**UNIT-IV:** Directing and Coordination : Meaning, Elements and Significance of Directing. Principles of Directing. Leadership : Concept, Significance and Types of Leaders. Style of Leadership. Coordination – Concept and Techniques. Communication – Concept, Process and Barriers to Communication.

**UNIT-V:** Motivation and Control : Concept and Significance of Motivation. Types of Incentives. Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Controlling-Concept, Process and Techniques of Controlling. Significance of Self-Control. A Conceptual Framework of Morale.

### Suggestive readings:

1. L. M. Prasad- Principles and Practices of Management, Sulatn Chand & Sons, 7th edition, 2007.
2. . Koontz Harold & Wehrich Heinz – Essentials of management (Tata Mc Graw Hill, 5th Edition ,2008)

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## BCM 113: BUSINESS ENVIRONMENT

### COURSE OBJECTIVES:

The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.

**UNIT-I: Introduction:** Concepts, Components and Significance of Business Environment.

**UNIT-II: Economic Environment:** Components of Economic Environment , Economic Systems, A Brief Profile of Indian Financial System , Economic Planning, Monetary and Fiscal Policy, Regional Imbalance Privatization, Devaluation, Trade Agreements – Bilateral and Multilateral Agreement.

**UNIT-III: Industrial Environment:** Role of Government in Business, Role of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India.

**UNIT-IV: Socio-Cultural Environment:** Nature of Indian Society and Ethos, Social Interest, Social and Cultural Factors, Business Ethics, Business and Culture, Social Responsibility of Business.

**UNIT-V: International Environment:** Concept and Rationale of Globalization of Indian Business, Foreign Direct Investment, Important Provisions of FEMA, Multinationals and Indian Business. International Economic Institution – GATT, WTO, IMF, World Bank, SAARC etc.

### Suggestive Readings:

1. Business Environment: Text and Cases, PAUL, Mc Graw Hill Education , 3rd Ed.
2. Business Environment ---Francis Cherunilam, Himalaya Publishing House
3. V. Neelamegam – Business Environment (Vrinda Publications , 2nd Edition)

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## BCM 114: BUSINESS MATHEMATICS

### COURSE OBJECTIVES:

To provide the basic knowledge of mathematical application in the business organization.

#### Unit I: Matrices and Determinants

Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only)

#### Unit II: Mathematics of Finance

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations, Compounding and discounting of a sum using different types of rates.

Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking Fund.

(General annuities to be excluded)

**Unit III: Permutation and Combination:** Meaning of Permutation and Combination; Fundamental Theorems of Permutation-Multiplication and Addition; Factorial Notation; Calculation of number of permutations and combinations of 'n' different things taking 'r' at a time; Miscellaneous Problems of Permutation and Combinations.

**Unit IV: Binomial Theorem:** Meaning and its Expansion; Special Features of Expansion; Finding the Particular term, Middle term, Independent Term and Coefficient of a particular term for Positive Integral Index.

**Unit V: Calculus: Function;** Limits; Differential Coefficient; Sum; Difference; Product; Quotient; Function of function and Integration (Excluding Trigonometrical and Hyperbolic Functions).

### Suggestive Readings:

1. Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
2. Trivedi, ((2010)), Business Mathematics, 1 edition, Pearson Education

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**II Semester**  
**BCM 211: BUSINESS ORGANISATION**

**Course objective:**

To develop theoretical understanding among students about the structure and organization of a business enterprise. The course will also make them capable of realizing the competitiveness for firms.

**Unit –I:** Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of globalization, and privatization, Multinational corporations and Indian transnational.

**Unit –II:** Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan

**Unit –III:** Forms: (a) Forms of business including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Functional aspects of business: Conceptual framework of functional areas of management: Finance; Marketing and Human Resources.

**Unit –IV:** Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters.

**Unit –V:** Sources of Business Finance : Sources of Long Term, Medium Term and Short Term Business Finance. Stock Exchanges – Meaning, Functions of Stock Exchanges, Produce Exchange – Meaning and Functions.

**Suggestive Readings:**

1. Jagdish Prakash , Business Organization
2. B. Jha, Business Organization.
3. Gupta C.B. Business organization & Mananement , Mayur Paper book(2011)
4. R.N. Gupta , Business organization and Management, Taxman Publication.

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## BCM 212: ADVANCED FINANCIAL ACCOUNTING

### COURSE OBJECTIVES:

To understand the application of bank reconciliation, share, debentures and understand the final account of a company.

**Unit I: Royalty Accounts:** Mining, Patent and Copyright Royalties.

**Unit II: Branch Accounts:** Accounting in the books of Head Office- Branch Nominal Account Method and Final Account Method; Dependent, Independent and Foreign Branches.

**Unit III Departmental Accounts:** Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers.

**UNIT-IV: Human Resource Accounting:** Meaning and Objectives, Methods and Models Of Human Resource Accounting, HR Accounting Practices in India, Inflation Accounting.

**UNIT-V: Accounting for Hire Purchase and Installment System:** Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser.

### Suggestive Readings:

1. Bhattacharyya, Asish K., (2010) Essentials of Financial Accounting, Prentice Hall of India.
2. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.

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## BCM 213: BUSINESS ENTREPRENEURSHIP

### COURSE OBJECTIVE: -

To understand the concept of entrepreneurship, how to promote/finance the new venture and how to manage the growth.

**UNIT-I:** Introduction: Concept of Entrepreneur. Concept of Entrepreneurship. Function of Entrepreneurs. Types of Entrepreneurs. Economic System and Entrepreneurship. Government as an Entrepreneur. Theories of Entrepreneurship. Role and Importance of Entrepreneurship in Economic Development.

**UNIT-II:** Entrepreneurial Behavior Domain: Behavioral Characteristics of Entrepreneurs. Entrepreneurs Born or Developed. Change, Innovation and Entrepreneurial Behavior. Entrepreneur Vs Manager. Entrepreneur Vs Entrepreneur. Ethics and Social Responsibility of Entrepreneur.

**UNIT-III:** New Venture Promotion : Business and Types of Business Activities. Identifying and Developing New Business Idea – Sources of Idea, Idea Generating Techniques and Idea Screening. Entrepreneurial Decision Process. Developing a Business Plan.

**UNIT-IV:** Financing the New Venture : Financial Planning. Determining the Size of Capital Investment. Financial Needs and Sources of Finance – Short Term, Medium Term and Long Term. Raising of Capital for Corporate Unit. Venture Capital.

**UNIT-V:** Managing Growth and Expansion : Entrepreneur's Dilemma to Grow or Not to Grow. Change and the Why of Growth. Identifying Growth Possibility. Growth Options – Capacity Enhancement and Expansion, Alliances and Cooperation, and mergers and Acquisition.

### Suggested Readings:

1. Lall & Sahai: Entrepreneurship (Excel Books 2 edition)
2. Couger, C- Creativity and Innovation (IPP, 1999)
3. Kakkar D N - Entrepreneurship Development (Wiley Dreamtech)
4. A.K.Rai – Entrepreneurship Development, (Vikas Publishing)
5. Sehgal & Chaturvedi-Entrepreneurship Development (UDH Publishing edition 2013)
6. R.V. Badi & N.V. Badi - Entrepreneurship (Vrinda Publications, 2nd Edition)
7. Holt - Entrepreneurship : New Venture Creation (Prentice-Hall) 1998.
8. Barringer M J - Entrepreneurship (Prentice-Hall, 1999)
9. Nina Jacob, - Creativity in Organisations (Wheeler, 1998)
10. B.K. Singh, Entrepreneurship Theory & Principal

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## BCM 214: BUSINESS STATISTICS

### COURSE OBJECTIVES :-

To compute and understand the measures of central tendency, symmetrical and asymmetrical distribution, patterns.

**Unit I : Descriptive Statistics:** Scope, functions and limitations of statistics, Measures of Central tendency – Mean, Median, Mode, Percentiles, Quartiles, Measures of Dispersion – Range, Interquartile range, Mean deviation, Mean Absolute deviation, Standard deviation, Variance, Coefficient of Variation. Measures of shape and relative location; Skewness and Kurtosis.

**Unit II Time Series & Index Number Time series analysis:** Concept, Additive and Multiplicative models, Components of time series, Trend analysis: Least Square method - Linear and Non- Linear equations, Applications in business decision-making. Index Numbers:- Meaning , Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices:- Fixed base and Chain base methods.

**Unit III Correlation & Regression Analysis :** Correlation Analysis- Rank Method & Karl Pearson's Coefficient of Correlation and Properties of Correlation. Regression Analysis: Fitting of a Regression Line and Interpretation of Results, Properties of Regression Coefficients and Relationship between Regression and Correlation.

**Unit IV Probability Theory & Distribution Probability:** Theory of Probability, Addition and Multiplication Law, Baye's Theorem Probability Theoretical Distributions: Concept and application of Binomial; Poisson and Normal distributions.

### Unit V Sampling Concepts, Sampling Distributions and Estimation:

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

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

### Suggestive Reading:

1. Chandrasekaran & Umapparvathi-Statistics for Managers, 1st edition, PHI Learning
2. G C Beri – Business Statistics, 3rd ed, TATA McGrawHill
3. S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing 7. Walpole – Probability and Statistics for Scientists and Engineers, 8th ed., Pearson

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### III Semester

## BCM 311: BUSINESS REGULATORY FRAMEWORK

#### COURSE OBJECTIVE:

The present course aims at familiarizing the participants with various legal aspects of business. It aims at providing a rich fund of contemporary knowledge , time tested principles, basic concepts, emerging ideas, evolving theories, latest technique , ever changing procedures & practices in the field of Law in a comprehensive way .

**UNIT I The Indian Contract Act, 1872** The Indian Contract act, 1872 : Nature of contract classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration legality of object; agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

**UNIT II Special Contracts** Special contract: Indemnity; Guarantee; Bailment and pledge;

**UNIT III Limited liability partnership act – 2008**

**UNIT IV The Sale of Goods Act, 1930:** Formation of contracts of sale ; Goods and their classification, Price; Condition, And warranties; Transfer of property in goods; Performance of the contract of sale; Unpaid seller and his rights, Sale by auction; Hire purchase agreement.

**UNIT V Consumer Protection Act, 1986** –The consumer protection act 1986 : Silent feature definition of consumer; Grievance redressal machinery

#### Suggested Readings

1. Kuchhal M.C. - Business Law (Vikas Publication, 4 th Edition)
2. Gulshan S.S. - Business Law Including Company Law (Excel Books)
3. Avtar Singh - Principles of Mercantile Law (Eastern Book Company, 7 th Edition).
4. N.D Kapoor & Rajni Abbi-General Laws & Procedures (Sultan Chand & Sons)
5. Durga Das Basu- Constitution of India (Prentice Hall of India).

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## BCM 312: BUSINESS ECONOMICS

### COURSE OBJECTIVE:

The basic objective of this course is to make the students aware of the various economic issues that they are expected to face as managers at the corporate level and to equip them with the tools and techniques of economic analysis for improving their decision-making skills.

**UNIT I:** Introduction: Nature and Scope of Business Economics; Role of Business Economist; Difference between Economics & Business Economics; Basic Problems of an Economy and role of price mechanism- what to produce, how to produce, for whom to produce.

**UNIT II:** Demand and Supply Analysis: Law of Demand; Market Demand; Elasticity of Demand- Concept and Measurement; Price, Income, Cross Elasticity; Significance of Elasticity of Demand; Demand Forecasting: Concept, Objectives, Significance and Limitations; Methods of Demand Forecasting; Supply and its Elasticity.

**UNIT III:** Utility of Demand and Consumer Behavior: Utility, Diminishing Marginal Utility and Equi-Marginal Utility, Consumer's Equilibrium, Consumer Behavior: Cardinal Utility Theory, Indifference Curve, Consumer's Surplus.

**UNIT IV:** Production: Three Stages of Production; Types of Costs, Cost Output Relationship in Short run and Long-run; Internal and External Economies & Diseconomies .

**UNIT V:** Market Structure & Pricing: Concept, Types of Markets; Perfect Competition- Characteristics, Price Determination under Perfect Competition, Monopoly- characteristics, Price Determination under Monopoly. Imperfect Market: Monopolistic Market- Characteristics, Price Determination under Monopolistic Competition; Oligopoly- Characteristics, Pricing Policy.

### Suggested Readings:

1. Dwivedi D.N. - Managerial Economics (Vikas Publication, 7th Edition)
3. Raj Kumar-Managerial Economics(UDH PUBLISHERS, 2013 edition)
5. Atmanand- Managerial Economics (Excel Books)
6. Keats- Managerial economics-6e (Prentice hall)
7. Vanita Agarawal-Managerial Economics-Pearson
8. M.L. Jhingan & J.K. Stephan - Managerial Economics (Vrinda Publications 2nd Edition)

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## BCM 313: COST AND MANAGEMENT ACCOUNTING

### COURSE OBJECTIVE:

The objective of this course is to expose the students to the applied aspect of accounting and making them familiar with the techniques of using Accounting information for decision making. Having been introduced to these techniques and having acquired the ability to understand accounting language

**Unit I: Introduction** Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Installation of a costing system. Role of a cost accountant in an organization.

### Unit II: Elements of Cost

**Materials:** Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. **Labour:** Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

**Overhead:** Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity – Based Costing.

**Unit III: Methods of Costing** Unit costing, Job costing. Contract Costing. Process costing (process losses and gains, valuation of work in progress, joint and by-products) Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

**Unit IV: Budgeting and budgetary control** Concept of budget and budgetary control, objectives, merits, and limitations, Budgeting process, Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

**Unit V: Standard and Marginal Costing** Standard Costing as a control technique, setting of standards and their revision, Variance analysis – material, labour, and overhead variances, Concept of Marginal Cost, Marginal Costing and Absorption Costing, Marginal Costing vs. Direct Costing. CVP Analysis.

### SUGGESTED READINGS:

1. Pandey I M - Management Accounting (Vikas, 2004, 3rd Ed.)
2. Vij-Management Accounting (Excel Books)
3. Balakrishnan \_ Managerial Accounting (Wiley Dreamtech)
4. Alex -Cost Accounting (Pearson)
5. Khan and Jain - Management Accounting (Tata McGraw-Hill, 2000)
6. Sinha- Accounting and Costing for Management (Excel Books)

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## BCM 314: BUSINESS COMMUNICATION

### Course Objective:

To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.

**Unit I: Introduction :** Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**Unit II: Business Correspondence:** Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

**Unit III: Report Writing:** Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.

**Unit IV: Business language and presentation:** Importance of Business language, Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Unit V: Technology and Business Communication:** Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

### Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, *Business Communication Today*, Pearson Education
3. Shirley, Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH

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**IV Semester**  
**BCM 411: INSURANCE AND RISK MANAGEMENT**

**Objective:**

To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

**Unit I:**

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

**Unit II:**

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment

**Unit III:**

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

**Unit IV:**

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.

**UNIT V:**

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999

**Suggested Readings:**

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered

Accountants of India

4. Gupta, P.K., *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance*, Macdonald & Evans Ltd.

**Note: Latest edition of text book may be used**

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## BCM 412: INCOME TAX LAWS AND ACCOUNTS

### COURSE OBJECTIVE:

To introduce the students with assessment of income tax. To exceed the knowledge in taxation accounts.

- Unit I:** Basis Concept: Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, person; Tax evasion, Avoidance and tax Planning.
- Unit II:** Basis of Charge: Scope of total income, Residence and tax liability, Income which does not form part of total income.
- Unit III:** Heads of Income: Salaries; Income from house property; Profit and gains business or profession, Including provision relating to specific business; Capital gains; Income from other sources.
- Unit IV:** Computation of Tax Liability: Computation of total income and tax liability of an individual Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income. Clubbing of Income.
- Unit V:** Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; IT Authorities.

### SUGGESTED READINGS:

1. S.K. Shukla, Income Tax Law and Accounts, Royal Publication Lucknow.
2. Prasad Bhagwati - Income Tax Law & Practice (Vishwa Prakashan)
3. Singhanian V K - Direct Taxes, Law & Practice (Taxmann, 40th Ed.)

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## BCM 413: COMPANY LAW

### COURSE OBJECTIVES:

To provide the knowledge of company law and their amendments

### PROVISIONS OF THE COMPANIES ACT, 2013 AND AMENDMENTS UP TO DATE RELATING to

**Unit -1:** Introduction to Companies Act, 2013; Important Definitions; Incorporation of

(Relevant section 1 to 22) a company and matters incidental thereto.

**Unit -2:** Prospectus and Allotment of securities- Public offer & Private Placement;

(Relevant section 23 to 87) Share Capital & Debentures; acceptance of Deposits by  
Companies; Registration of charges.

**Unit -3:** Management & Administration—Register of Members, Annual Returns,

(Relevant section 88 to 148) Annual Genral Meeting, Extra-Ordinary General Meeting; Declarations and  
payment of Dividend; Accounts and Audit of Companies.

**Unit -4:** Directors Appointment & Qualification; Meeting of Board and its powers; Prevention of  
(Relevant section 149 to 1958) oppression & Mismanagement

&  
(Relevant section 241 to 246)

**Unit-5:** Winding up—Modes of winding up, winding up by Tribunal, voluntary winding up

(Relevant section 270 to 365) official Liquidator

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## BCM 414: HUMAN RESOURCE MANAGEMENT

### COURSE OBJECTIVES:

In this course the students will learn the basic concepts and frameworks of Human Resource Management (HRM) and understand the role that HRM has to play in effective business administration. It will provide an insight as to how to use Human Resource as a tool to implement strategies.

### Unit I: Human Resource Management

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

### Unit II: Acquisition of Human Resource

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

### Unit III: Training and Development

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

### Unit IV: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit;

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

### Unit V: Maintenance of employees and Emerging Horizons of HRM

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.

### Suggestive Readings:

1. V.S.P.Rao, Human Resource Management (Text and Cases) Himalaya Publications, Thirtieth Edition.
2. Durai Praveen, Human Resource Management Pearson Publication, 2nd Edition.
3. Gary Dessler and Biju Varkkey Human Resource Management, Person Publication, 2013, 14th Edition.
4. Seema Sanghi, Human Resource Management, Vikas Publications, 2014, 5<sup>th</sup> Edition.
5. K. Aswathappa, Human Resource Management, McGraw Hill Education, 2013

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**V Semester**  
**BCH 511: COMPANY ACCOUNTS**

**COURSE OBJECTIVES:**

To help the students acquire the conceptual knowledge of the fundamentals of company accounts and to learn the techniques of preparing the financial statements.

**Unit I: Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

**Unit II: Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

**Unit III: Valuation of Goodwill and Valuation of**

**Shares** Concepts and calculation - simple problem only.

**Unit IV: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit V: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**Suggested Reading-**

1. S. M. Shukla - Company Account.
2. Jagdeesh prakash- Company Account

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## BCM-512: MARKETING

### Course Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

### Unit I

**Introduction:** Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.

**Consumer Behavior –An Overview:** Consumer buying process; Factors influencing consumer buying decisions.

### Unit II

**Market Selection:** Market segmentation—concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Product:** Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.

### Unit III

**Pricing:** Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.

**Promotion:** Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.

### Unit IV

**Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.

**Retailing:** Types of retailing—store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

### Unit V

**Rural marketing:** Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets. **Recent developments in marketing:** Social Marketing, Online Marketing, Direct Marketing,

Services Marketing, Green Marketing, Relationship Marketing.

### Suggested Readings:

- 1) Marketing Management: A South Asian Perspective - Kotler, Keller, Kevin 15/e, Pearson Education, 2016.
- 2) Marketing Management - Ramaswamy V. S. & Namakumar S, 5/e, McGrawHill Education Publishers, 2015.

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## BCM 513: ECONOMIC LAWS

### Course Objective:

To impart basic knowledge of Indian Economic Laws and to familiarize the students with the understanding and provisions of economic laws.

**Unit 1:** Competition Laws :Important Provisions of the Competition Act, 2002.

**Unit 2:** Intellectual Property Rights Laws: Trade Mark Act, 1999; Patents Act 1970 The designs Act 2000; Geographical Indications of Goods Act (Registration and Protection) Act, 1999; Copy Right Act, 1957

**Unit 3:** Environmental Laws: The Environment Protection Act, 1986; Water (Prevention and Control of Pollution) Act,1974, Air (Prevention and Control of Pollution) Act, 1981; National Green Tribunal Act, 2010

**Unit 4:** Foreign Exchange & Anti-corruption Laws: Foreign Exchange Management Act, 1999, The Prevention of money laundering Act, 2002.

**Unit V:** Industrial Laws: Factories Act, 1948;Industrial Disputes Act, 1947.

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## BCM 514: FINANCIAL MANAGEMENT

**Course Objective:** To provide expert knowledge and application of financial Management in present business environment.

- Unit I:** **Introduction:** Meaning, Nature, Scope and objectives of financial Management; Finance Functions; Time Value of Money; Risk and Return.
- Unit II:** **Capital Budgeting :** Concept, Significance. Process of Capital Budgeting; Cash Flow estimation; Techniques – Pay Back Method, Discounted Pay- Back Method ; Accounting rate of return (ARR); Net Present Value (NPV) Method; Internal Rate of Return (IRR) Method ; Terminal Value Method; Profitability Index; Capital Budgeting under Risk-Certainty Equivalent Approach and Risk Adjusted Discount Rate.
- Unit III:** **Cost of Capital and Financing Decisions:** Sources of Long term Financing ; Estimation of components of cost of capital; Method of calculating Cost of Debt, Cost of Preference shares, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital. Capital Structure Theories, Operating and Financial Leverage.
- Unit IV:** **Dividend Decisions:** Theories of Relevance and Irrelevance of Dividends for corporate valuation-MM Hypothesis, Walter's Model, Gordon's Model, Forms of Dividend Payments, Determinants of Dividend.
- Unit V:** **Working Capital Management:** Concept of Working Capital Management; Operating cycle & Cash cycles; Risk-Return trade off; Sources of short term Finance, Computation of Working Capital.

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## BCM 515: E-Commerce

**Course Objective:** To enable the student to become competent to understand the mechanism to excel in e-commerce based employments self-employment opportunities.

- Unit I:** **Introduction:** Introduction to E-Commerce and Definitions, E-Commerce based activities, Goals of E-commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Frame work of E-Commerce, Supply, Supply Chain Management, Electronic Commerce and Electronic Business.
- Unit II:** **Planning Online-Business :** Nature and dynamics of the internet, Electronic business models: B2B, B2C, C2C, C2B Website as market place. E-Commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.
- Unit III:** **Technology for Online-Business :** Internet and its Evolution, It Infrastructure, Middleware, Domain names, Content : Text and Integrating E-Business applications. Component of Internet Information technology structure Development of Intranet, Extranet and their Difference.
- Unit IV:** **Operations of E-commerce:** On-line-payment mechanism Electronic Payment system; payment Gateways; Visitors to website; Tools for promoting websites; Risk Management options for e-payment systems.
- Unit V:** **Security and legal Aspect of E-Commerce:** Threats in E-commerce, Security of Clients and Service-Provider; Cyber Laws- Relevant provisions of Information technology Act 2000.

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**VI Semester**  
**BCM 611: GOODS & SERVICE TAX (GST)**

**Course Objective:**

To provide students a sound knowledge of principles and provisions of GST.

- Unit I: Introduction :** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism.
- Unit II: Levy and collection of GST:** Taxable event-“Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, Taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.
- Unit III : Input Tax Credit & Value of Supply :** Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credits in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Valuation procedures.
- Unit IV: Registrations & Assessment Procedures :** Registrations, Tax Invoice, Credit and Debit Notes, GST Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.
- Unit V: Special Provisions:** Taxability of E-commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, Zero-rated supply, Offences and Penalties, Appeals.

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## BCM 612: AUDITING

### COURSE OBJECTIVE

To provide the knowledge of auditing in order to prepare the students for verification and valuation of assets and to maintain the audit report.

**Unit I:**       **Introduction:** Meaning and objective of auditing; Types of audit; Audit programme; Audit notebooks; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking; Internal check system; Internal audit and Internal control.

**Unit II:**       **Audit Procedure:** Vouching; Verification of assets and liabilities.

**Unit III:**      **Audit of companies:** appointment of Company Auditor, Powers, Duties and Liabilities. Removal of Auditor as per provision of the Companies Act 2013

**Unit IV:**      **Auditor's Report:** Clean Report and Qualified Report.

**Unit V:**       **Recent trends in auditing:** Nature and significance of Cost Audit; Tax Audit, Management Audit.

### Suggestive Readings:

1. I. Nagrajan, S. Meena Kumari, Fundamental of Auditing , APH Publication corporation
2. Kumar Ravindra , Sharma Virendra , Principal and Practice of Auditing PHI Learning Addition.
3. Novahg, R. Martina Auditing theory and practice , Oxford Boo Company

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## ELECTIVE GROUPS

THE STUDENT WILL CHOOSE ANY ONE GROUP FROM THE FOLLOWING.

### FINANCE

#### BCMF-613 : INVESTING IN STOCK MARKETS

**COURSE OBJECTIVES:** This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

##### Unit I: Investing Fundamentals

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

##### Unit II: Stock Analysis and Valuation

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

##### Unit III: Investing in Mutual Funds

Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

##### Unit IV: Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

##### Unit V: Investor Protection

**The Depositories Act, 1996** -Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties.

**Securities and Exchange Board of India Act, 1992**- Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

##### Suggested Readings:

1. Gitman and Joehnk, *Fundamentals of Investing*, Pearson.

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2. Madura, Jeff, *Personal Finance*, Pearson.
3. Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
4. Damodaran, Aswath, *Investment Valuation: Tool and Techniques for Determining the Value of Any Asset*, Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty, *Investments*, McGraw Hill Publishing Co.
6. Hirt and Block, *Fundamentals of Investment Management*, McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy, *Security Analysis and Portfolio Management*, Vikas Publications
8. [www.yahoofinance.com](http://www.yahoofinance.com)
9. [www.moneycontrol.com](http://www.moneycontrol.com)
10. [www.bloomberg.com](http://www.bloomberg.com)

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## MARKETING

### BCMM 614: ADVERTISING AND SALES MANAGEMENT

#### Course Objective:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of advertising and sales management in marketing.

**Unit I:** Sales Management: Concept, Objectives and Functions. Importance and Limitations of Sales Management. Nature, Scope and Importance of Salesmanship. Classification of Salesmanship. Selling Process. Theories of selling.

**Unit II:** Nature of Sales Management position. Functions and qualities of sales executives. Sales Organisation- Purpose and types of Sales Organisation. Steps involved in setting up Sales Organisation. Factors determining the size of Sales Organisation.

**Unit III:** Sales Force Management: Concept and functions of Salesman. Kinds of salesman. Essential qualities of a successful salesman. Recruitment and Selection of salesman. Salesman's Training objectives and methods of salesman training.

**Unit IV:** Compensating Salesman-Elements of an Ideal Compensation plan. Methods of Compensation. Motivation to salesman. Controlling Sales Personnel, Evaluation and Supervision.

**Unit V:** Advertising- Concept, Objectives and Classification. Advertising Media—important media and their merits and demerits. Advertising Budget: Factors determining size of advertising budget, Methods of determining Advertising Budget. Creation of advertisement- concept, feature, and classification of advertising appeal; advertising copy and layout. Role of advertising agency.

#### Suggestive Readings:

1. Donaldson B- Sales Management: Theory and Practice (Palgrave).
2. Jobber Devid and Lancaster Geoff – Selling and sales management.

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**Human Resource Management**  
**BCMh 615- ORGANISATIONAL DESIGN AND CHANGE**  
**MANAGEMENT**

**COURSE OBJECTIVE:**

To learn how an organization can be designed and developed to deal with the challenges from environment, technology, and its own processes.

**Unit I: Organization and Its Environment:** Meaning of Organization, Need for existence ,Organizational Effectiveness , Measuring Organizational Effectiveness , External Resources Approach, Internal Systems Approach and Technical approach , Internal organizational Relationships , global implications of Organizational Design ,Corporate Restructuring.

**Unit II: Organizational Design:** Determinants ,Components, Types , Basic Challenges of design , Differentiation, Integration, Centralization, Decentralization, Standardization, Technological and Environmental Impacts on Organizational Design, Importance of Design ,Success and Failures in design, Design Principles and set of choices ,Implications for Managers.

**Unit III: Organizational Culture:** Understanding Culture, Strong and Weak Cultures, Types of Cultures, Importance of Culture, Creating and Sustaining Culture, Culture and Strategy, STAR Model in decision making, Implications for practicing Managers.

**Unit IV: Organizational Change:** Meaning, Forces for Change, Resistance to Change, Types and forms of change, Evolutionary and Revolutionary change. Change process, role of change agent, Organization Development, HR functions and Strategic Change Management, Implications for practicing Managers.

**Unit V: Organization Evaluation and Learning Organizations :** Organizational life cycle, Organizational Learning , individual skill sets in Learning Organizations ,Change mastery ,models of Organizational change , Innovation, Intrapreneurship and Creativity-HR implications.

**Suggested Reading:**

1. Gareth R. Jones, Organisational Theory, Design & Change, Pearson Education, 6th Edition 2011
2. Richard L. Daft, Understanding the theory & Design of Organisations, Cengage Learning Western, 10th Edition 2012
3. Organization Design, Change and Development, M.G. Rao and V.S.P. Rao, Discovery Publishing House, New Delhi.
4. Organizational Change and Development, Kavita Singh – Excel Book
5. Thomson G. Cummings and Christopher G. Worley, Organisational development and Change, Cengage learning, 9th edition 2011
6. Robbins Organisation Theory; Structure Design & Applications, Prentice Hall of India, 2009.
7. Bhupen Srivastava, Organisational Design and Development: Concepts application, Biztantra , 2010.
8. Robert A Paton, James Mc Calman, Change Management, A guide to effective implementation, Response Books, 2012.

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