

**Maharaja Ranjit Singh Punjab Technical University
Bathinda-151001**



FACULTY OF COMMERCE & MANAGEMENT

SYLLABUS

FOR

B.COM. (AVIATION, LOGISTICS AND SUPPLY CHAIN MANAGEMENT)

2023 BATCH ONWARDS

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MRSPTU B.Com. (Aviation, Logistics and Supply Chain Management)
SYLLABUS 2023 BATCH ONWARDS

SCHEME

1 st Semester		Contact Hrs.			Marks			Credits
Subject Code	Subject	L	T	P	Int.	Ext	Total	
BCOMS4-101	Financial Accounting	4	0	0	40	60	100	4
BCOMS4-102	Introduction to Aviation Industry	4	0	0	40	60	100	4
BCOMS4-103	Micro Economics	4	0	0	40	60	100	4
BCOMS4-104	Fundamentals of Management	4	0	0	40	60	100	4
BCOMS4-105	Business Communications-I	2	0	2	40	60	100	3
BMNCC0-003	Human Values and Professional Ethics	2	0	0	100	00	100	S/NS
BCOMS4-106	*Aviation Skill Development Lab	0	0	2	100**	0	100	1
Total		20	0	4	400	300	700	20

*Study/Visit to Domestic Airport and collect information on the various departments, organizational structure, facilities and functional areas and services, layout etc.

**IA marks of 100 should be awarded on the basis of Practical Records submitted by the student, Internal Assessment Test and Viva-Voce conducted by the institution. (50 marks for practical Records, 30 marks for Presentation and 20 Marks for Viva-Voce).

2 nd Semester		Contact Hrs.			Marks			Credits
Subject Code	Subject	L	T	P	Int.	Ext	Total	
BCOMS4-201	Advanced Accounting	4	0	0	40	60	100	4
BCOMS4-202	Mercantile Law	4	0	0	40	60	100	4
BCOMS4-203	Macro Economics	4	0	0	40	60	100	4
BCOMS4-204	Introduction to Logistics	4	0	0	40	60	100	4
BCOMS4-205	Business Communications-II	2	0	2	40	60	100	3
BCOMS4-206	Introduction to Information Technology and Office Automation	2	0	2	40	60	100	3
BCOMS4-207	*Aviation Skill Development Lab	0	0	2	100**	0	100	1
Total		20	0	6	340	360	700	23

*Study/Visit to Domestic or International Airline Company/ Logistic or Supply Chain Company and submission of report on various managerial aspects.

**IA marks of 100 should be awarded on the basis of Practical Records submitted by the student, Internal Assessment Test and Viva-Voce conducted by the institution. (50 marks for practical Records, 30 marks for Presentation and 20 Marks for Viva-Voce).

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3 rd Semester		Contact Hrs.			Marks			Credits
Subject Code	Subject	L	T	P	Int.	Ext	Total	
BCOMS4-301	Corporate Accounting – I	4	0	0	40	60	100	4
BCOMS4-302	Business Statistics	4	0	0	40	60	100	4
BCOMS4-303	Aviation and Hospitality Management	3	0	0	40	60	100	3
BCOMS4-304	Operation Research	4	0	0	40	60	100	4
BCOMS4-305	Human Resource Management	4	0	0	40	60	100	4
BCOMS4-306	Airfare Ticketing Practices	3	0	0	40	60	100	3
BCOMS4-307	Basic Spreadsheet Tools Lab	0	0	4	60	40	100	2
Total		22	0	4	300	400	700	24

4 th Semester		Contact Hrs.			Marks			Credits
Subject Code	Subject	L	T	P	Int.	Ext	Total	
BCOMS4-401	Introduction To Air Cargo Management	4	0	0	40	60	100	4
BCOMS4-402	Airport infrastructure Principles	4	0	0	40	60	100	4
BCOMS4-403	Cost Accounting – I	4	0	0	40	60	100	4
BCOMS4-404	E-Commerce	3	0	0	40	60	100	3
BCOMS4-405	Foreign Language (French)	3	0	0	40	60	100	3
BCOMS4-406	Research Methodology	4	0	0	40	60	100	4
BCOMS4-407	Skill development – Project	0	0	2	60	40	100	1
Total		22	0	2	300	400	700	23

* Project/case study on Logistics and Supply Chain Management organizations with emphasis on its organization and broad areas of operations.

** The student has to submit a Project Report. The Project carries 60 Marks for the internal evaluation (i.e. Project Report 30 marks; Internal presentation/viva 30 marks) and 40 marks for external evaluation (External presentation and Viva voce).

Note: The students will undergo training for 4 weeks after their Sem-4th in any organization related with Aviation, Logistics and Supply Chain Management and prepare a detailed report on the work done during that period. The marks of this training will be included in 5th semester.

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5 th Semester		Contact Hrs.			Marks			Credits
Subject Code	Subject	L	T	P	Int.	Ext	Total	
BCOMS4-501	Goods & Services Tax	4	0	0	40	60	100	4
Department Elective (Select any ONE of the Following)								
BCOMD4-511	Income Tax - I	4	0	0	40	60	100	4
BCOMD4-512	Company Law							
Department Elective (Select any ONE of the Following)								
BCOMD4-521	Digital Marketing	4	0	0	40	60	100	4
BCOMD4-522	Marketing Management							
BCOMS4-502	Management Accounting	4	0	0	40	60	100	4
BCOMS4-503	Tally	4	0	0	40	60	100	4
BCOMS4-504	Aviation Law, Aircraft Rules And Regulations	3	0	0	40	60	100	3
*4 Weeks Training Report & Viva		0	0	-	60	40	100	1
Total		23	0	0	300	400	700	24

* The student has to submit a Training Report after completion of training. The training carries 60 Marks for the internal evaluation (i.e. Training Report 30 marks; Internal presentation/viva 30 marks) and 40 marks for external evaluation (External presentation and Viva voce).

6 th Semester		Contact Hrs.			Marks			Credits
Subject Code	Subject	L	T	P	Int.	Ext	Total	
BCOMS4-601	Principles of Airline And Airport Management	4	0	0	40	60	100	4
BCOMS4-602	International Business Management	4	0	0	40	60	100	4
BCOMS4-603	Financial Management	4	0	0	40	60	100	4
BHSMC0-041	Environmental Science	3	0	0	40	60	100	3
BCOMS4-604	Entrepreneurship Development	4	0	0	40	60	100	4
Department Elective (Select any ONE of the following)								
BCOMD4-611	Auditing and Corporate Governance	3	0	0	40	60	100	3
BCOMD4-612	Business Environment and Ethics							
BCOMS4-605	*Seminar	0	0	2	**100	0	100	1
Total		22	0	2	340	360	700	23

*Seminar presentation on Research based case study on Aviation, Logistic and supply Chain Management Organizations with reference to new marketing Techniques and Skills used.

**IA marks of 100 should be awarded on the basis of research-based case study submitted by the student, Internal Assessment Test and Viva-Voce conducted by the institution. (50 marks for case study analysis, 50 marks for Presentation / Viva-Voce).

SEMESTER FIRST

FINANCIAL ACCOUNTING

Subject Code: BCOMS4-101

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To familiarize the students with the basic fundamentals of the accounting and understand the accounting mechanism necessary for the preparation of the financial statements.

Course Outcomes: After undergoing the subject, student will be able to:

1. Understand the practical implications of management.
2. The various functions necessary to be performed by management in planning and its implementation.
3. Understand the recruiting techniques in the organization.

UNIT-I (15 Hrs.)

Basics of Accounting: Accounting, Accountancy and Book-Keeping, Accounting Concepts, Conventions and Principles – GAAP, Branches of Accounting, Accounting Equation. Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary Books

UNIT-II (15 Hrs.)

Rectification of Errors, Bank Reconciliation Statement, Bills of Exchange, Promissory Notes

UNIT-III (15 Hrs.)

Depreciation: Fixed Instalments Method and Diminishing Balance Method (Numerical), Provisions and Reserves. Final Accounts with Simple Adjustments (Excluding the adjustments of bad debts etc.)

UNIT-IV (15 Hrs.)

Average Due Date, Account Current. Self-Balancing Ledgers

Recommended Books

1. P.C. Tulsian, 'Financial Accounting', Pearson Publications.
2. Mukherjee & Hanif, 'Fundamentals of Accounting', Tata McGraw Hill.
3. Khatri, 'Financial Accounting', Tata McGraw Hill.
4. Libby, 'Financial Accounting', Tata McGraw Hill.
5. Sehgal, Ashok & Deepak, 'Financial Accounting', Taxman's Allied Services.
6. S.N. Maheshwari, 'Financial Accounting', Vikas Publishing House.
7. S.N. Maheshwari, 'An Introduction to Accountancy,' Vikas Publication House.

INTRODUCTION TO AVIATION INDUSTRY

Subject Code: BCOMS4-102

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To familiarize students with basis of aviation. This courses of vital importance to Aviation Students, where they will be learning about the techniques and methodologies used in protecting passengers, crew, baggage, cargo, mail, ground personnel, aircraft and property of Airports.

Course Outcomes: After undergoing the subject, student will be able to:

1. The students will understand Safety Culture in Airlines
2. The various Regulatory Bodies in Aviation Industry.
3. Cabin Crew Management and its Training

UNIT-I (15 Hrs.)

Introduction

Principles of Aviation, the Evolution of Aviation, Growth Drivers, Issues & Challenges. Importance of Personality Development. Commercial Aviation-Air Taxi Operations. Private Operation- Airport Handling. Functions of IATA-ICAO - Aims and Goals. IATA Geography and Global indicators.

UNIT-II (15 Hrs.)

Introduction to Airline Industry

History – Regulatory bodies – navigation systems – air transport system – functions – customers–standardization - management – airside – terminal area – landside operations – civil aviation – safety and security – aircraft operator ‘s security program – security v/s facilitation – ICAO security manual – training and awareness – rescue and firefighting – issues and challenges – industry regulations – future of the industry.

UNIT-III (15 Hrs.)

Airlines Terminal and Crew Management

Airline Operational Management- Domestic-International Department Formalities, Security Check-In. Hand Baggage Screening Personal Frisking- Boarding the Plane, Ground Announcement. Handling of Delayed Flight-Disruptive Flights. Ramp Handling & Ramp Safety-Procedure.

Crew Resources Management

Evolution and Basics - Flight Control Crew Management - Maintenance Resource Management Impact of CRM in Aviation Safety CRM Training Evolution and CRM Desired Skills - Performance Standards for Instructors in CRM - CRM Standards and Training - CRIMs (CRM Instructors) and CRIMEs (CRM Instructor Examiners)

UNIT-IV (15 Hrs.)

Public Relations and essential in Aviation

Issues in PR: Airport Operators, Air Operators, Security Requisites of a Good PR professional – Challenges: Accessibility, Integrity of Information and Neutrality Handling the media - Types and Role of Media Handling - Do’s and Don’ts in Media Handling - Preparation for Elective Media Handling - Electronic Media

Public Relations and Crisis Management at Airports, Crisis at an Airport - Preparing for a Crisis - Managing the Crisis - PR: The Role during Crisis- Four Steps Public Relations Process, Defining PR Problems, Planning and Programming, Taking Action and Communicating.

Recommended Books

1. Aviation and Airport Security: Terrorism and Safety Concerns, Kathleen M. Sweet
2. Aviation Safety Programs: A Management Handbook – Richard Wood.
3. Commercial Aviation Safety, 5th Edition by Clarence Rodrigues
4. Contemporary logistics: an international Approach-Chris Cooper & C. Michael Hai
5. International cases in Logistics Management-Susan Horner & John Susan Brooke
6. HL Bhatia, International Logistics

MICRO ECONOMICS

Subject Code: BCOMS4-103

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: This course will cover the area of economics commonly defined as microeconomics which is concerned with the individual parts of the economy such as individual businesses or industries, individual consumers, and individual products. The course aims to provide a thorough introduction to economic theory starting from the basic concepts of microeconomics, utility functions, production functions, demand and supply, effect of market forces. The goal is to study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

Course Outcomes: After studying the subject the students will be able to understand and explain the concept of economics and its managerial perspective including the real insight of the consumer's economic behavior leading them to estimate the demand for the new product as well as changes in the existing products.

UNIT-I (15 Hrs.)

Introduction to Economics: Nature and Scope of Economics, Micro and Macro Economics. Basic problems of an economy; Working of Price Mechanism

Utility: Utility Approach – Brief Outline of Law of Diminishing Marginal Utility and Law of Equal-Marginal Utility.

Indifference Curve: Definition, Indifference Curve Approach, Properties of Indifference Curve, Consumer's Equilibrium and Importance of Indifference Curve Approach

UNIT-II (15 Hrs.)

Elasticity of Demand: Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticity; Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.

Production Function: Concept of Production Function; Law of Variable Proportions, Isoquants, Producer's Equilibrium. Expansion Path; Returns to Factor and Returns to Scale Theory of Costs: Types of costs, Short Run and Long Run Cost Curves Traditional and Modern Approaches. Internal and External Economies and Diseconomies of Scale

UNIT-III (15 Hrs.)

Introduction: Market structure, types of markets and business decisions; Objectives of a Business Firm - Optimum Firm. Perfect Competition: Characteristics; Price determination under perfect competition, Equilibrium of Firm and Industry in the Short-run and long-run. Monopoly: Characteristics, Equilibrium of the Monopoly Firm in Short Run and Long Run, Price Discrimination, its Types and Price and Output Determination Under Discriminating Monopoly.

Monopolistic Competition: Meaning and Characteristics; Price and Output Determination Under Monopolistic Competition; Selling Costs; Comparison with Perfect Competition; Excess Capacity Hypothesis. Oligopoly; Characteristics; Models of Pricing and Output Determination; Price Leadership; Kinked Demand Curve.

UNIT-IV (15 Hrs.)

Factor Pricing: Marginal Productivity Theory of Factor Pricing, Classical and Modern Theory of Wage Determination. Rent: Concept, Ricardian and Modern Theories of Rent, Quasi Rent, Interest-Concept and Theories of Interest.

Profit: Nature, Concepts and Theories of Profit.

Recommended Books

1. A. Koutsoyiannis, 'Modern Microeconomics', Macmillan, New Delhi.
2. H.L. Ahuja 'Business Economics', S. Chand & Co., New Delhi.
3. Browning Edger K. and Browning Jacquenlence M., 'Microeconomic Theory and Applications', Kalyani Publishers, New Delhi.
4. P.R. Ferguson and R. Rothschild and G.J. Ferguson 'Business Economics', Macmillan.
5. Salvatore, D. Schaum's, 'Outline of Theory and Problems of Microeconomic Theory', McGraw Hill

FUNDAMENTALS OF MANAGEMENT

Subject Code: BCOMS4-104

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives:

1. The general objective of this course is to provide a broad and integrative introduction to the theories and practice of management.
2. The course focuses on the basic areas of the management process and functions from an organizational viewpoint.

Course Outcomes: After undergoing the subject, student will be able to:

1. Understand the practical implications of management.
2. The various functions necessary to be performed by management in planning and its implementation.
3. Understand the recruiting techniques in the organization.

UNIT-I (15 Hrs.)

INTRODUCTION TO MANAGEMENT: Meaning, definition, concept, scope and principles of management; Evolution of management thought - Management theories- classical, behavior, system, contingency and contemporary perspectives on management. Management art or science and management as profession. Process and levels of Management. Introduction to Functions (POSDCORB) of Management.

UNIT-II (15 Hrs.)

PLANNING: Importance, objectives, process, policies and procedures, types of planning, Decision making - Process of decision making, Types of decision, Problems involved in decision making.

UNIT-III (15 Hrs.)

ORGANIZING: Meaning, importance, principles of organizing, span of management, Patterns of organization – formal and informal organizations, Common organizational structures; departmentalization, Authority- delegation, centralization and decentralization, Responsibility – line and staff relationship.

UNIT-IV (15 Hrs.)

STAFFING: Sources of recruitment, Selection process, Training, Directing, controlling – Meaning and importance, Function, span of control, Process and types of Control, Motivation, Co-ordination – Need and types and techniques of co-ordination - Distinction between coordination and co-operation - Requisites for excellent co-ordination - Systems Approaches and co-ordination.

Recommended Text Books / Reference Books:

1. Robbins, S. P., & De Cenzo, A. D. Fundamentals of Management. New Delhi: Pearson Education.
2. Harold Koontz & Heijl Weihrich, (2015) Essentials of Management, 10th Edition, Tata McGraw-Hill Education, New Delhi.
3. T. Ramasamy, (2015) Principles of Management, Himalaya Publishing House, Mumbai.
4. L.M. Prasad, Principle and Practice of Management, Sultan Chand and Sons, 6 th edition.
5. Gupta, Sharma and Bhalla; Principles of Business Management; Kalyani Publications; 1st edition.
6. P.C. Tripathi& P.N. Reddy, (2015) Principles of Management, 5th Edition, Tata McGraw-Hill Education, New Delhi.

BUSINESS COMMUNICATIONS-I

Subject Code: BCOMS4-105

L T P C
2 0 2 3

Duration: 60 Hrs.

Course Objectives: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of communications. This course is designed to make student conversant with the basic forms, formats and techniques of business communications. This course will give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

Course Outcomes: After completion of the Communication Studies program, students should be able to apply appropriate communication skills across settings, purposes, and audiences, demonstrate knowledge of communication theory and application.

UNIT-I (15 Hrs.)

Business Communication: It's Meaning & Importance. Barriers to Effective Communication, Types of Communication: Verbal Communication and Non-Verbal Communication Basic Model of Communication: History of Communication Theory, Shannon and Weaver's Model of Communication, Encoding and Decoding, Feedback, and Noise. Essentials of Effective Business Communication – 7 C's of Communication.

UNIT-II (15 Hrs.)

Basic Parts of Speech: Noun, Pronoun, Verb, Adjective, Adverb, Preposition, Article, Tenses: Introduction, Uses of Present, Past and Future Tense, Use of Prepositions Conjunctions and Interjections. Use of Punctuations

UNIT-III (15 Hrs.)

Sentences: Affirmative and Negative Interrogative and Assertive, Degree of Comparison, Conversation, Direct and Indirect Speech. Correct Word Usage – Homonyms, Antonyms and Synonyms.

UNIT-IV (15 Hrs.)

Business Letter Writing: Need, Functions and Kinds, Layout of Letter Writing
Types of Letter Writing: Formal, Semi-Formal and Informal. Circulars, Agenda, Notice, Memorandums, Office Orders, Press Notes
Business Etiquettes: Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings.

Recommended Books

1. Boove, Thill, Chaturvedi, 'Business Communication Today', Pearson Education.
2. Murphy and Hildebrandt, 'Effective Business Communication', Tata McGraw Hill. Education. Krizan, Buddy, Merrier, 'Effective Business Communication,' Cengage Learning.
3. S.J. McGraw, 'Basic Managerial Skills for All', Prentice Hall of India.
4. Wren & Martin, 'English Grammar and Composition', Sultan Chand & Sons.
5. Lesikar, 'Business Communication: Making Connections in a Digital World', McGraw Hill.
6. S.C. Sharma, Shiv N. Bhardwaj, 'A Textbook of Grammar and Composition'.

HUMAN VALUES & PROFESSIONAL ETHICS

Subject Code: BMNCC0-003

L T P C
2 0 0 0

Duration: 30 Hrs.

Course Objectives

The main aim of this course is

1. To understand the importance of values prevalent in society and culture
2. To understand various theories of Morality and sharing
3. To understand various professional ethics and rights
4. To understand the application of technology for mankind

Course Outcome

After completing this course, students will be able to

1. Understand the concept of human values as social fact. Clarity about different universal values and value systems relevant to professions and work.
2. Discern the meanings of values, morality, ethics and their relationship with religion. Able to make sense of some significant related theories.
3. Realize the relevance of Professional ethics and virtues at the workplace and their importance for the benefits of society at large.
4. Appreciate the judicious use of Technology and social laws for the conservation of environment and consequently for the welfare of the humanity.

UNIT-I (8 Hrs.)

Meaning of values, Values as social fact, Universal values – equality, justice, freedom/ liberty, inclusion. Distinction between social and culture values and values associated with crafts and occupations. Work and leisure as values – Marx and Veblen

UNIT-II (9 Hrs.)

Values, morality, ethics and their relation with Religion, values as mechanisms of control and coercion. Functional Theory of Values of Talcott Parsons, Theory of Basic Values of Shalom Schwartz, Theory of Protestant Ethic and Capitalism of Max Weber, Bhagwat Gita and Theory of Karma-Dharma, Sikhism and theory of work, dignity of labour, meditation and sharing.

UNIT-III (7 Hrs.)

Meaning and types of Professional Ethics, Goals of professional work and their problems, Normative and evaluative elements in professional work, Duties and obligations, Professional rights, Virtues in professional life (honesty, trustworthiness, transparency, competence, integrity and exemplary conduct), Engineering ethics and service ideals.

UNIT-IV (6 Hrs.)

Technology for and against mankind and environment- fulfilment of human needs, and industrial disasters: case studies – Bhopal Gas Tragedy, Chernobyl and Fukushima Disasters; Equality at work place: gender discrimination and caste/class-based exclusions.

Recommended Books

1. Schwartz, H. Shalom, 'An Overview of the Schwartz Theory of Basic Values'. Online Readings in Psychology and Culture. 2 (1). doi:10.9707/2307-0919.1116, 2012.
2. John Berry, Janek, Pandey; Poortinga, Ype 'Handbook of Cross-cultural Psychology', 2nd Edn.. Boston, MA: Allyn and Bacon. p. 77. ISBN 9780205160747, 1997.
3. Timo Airaksinen, 'The Philosophy of Professional Ethics', University of Helsinki, Finland. 4. Manju Jitendra Jain, 'Yes, It's Possible', Kalpana Publications, Mumbai, 2011.

Semester 2nd

ADVANCED ACCOUNTING

Subject Code: BCOMS4-201

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: This course would impart knowledge to the students regarding the application of accounting principles in different situations

Course Outcomes: After studying this course, the students will be able to understand accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions. The Students will also learn the knowledge of accounting policy and accounting treatment about complex business activities. Students will also able to understand the differences in accounting policies around the world.

UNIT-I (15 Hrs.)

Single Entry System, Accounts of Non- Profit Organizations; Insolvency Accounts

UNIT-II (15 Hrs.)

Royalty Accounts, Hire Purchase and Instalment system, Consignment and Joint-Venture

UNIT-III (15 Hrs.)

Partnership Accounts: Fixed and Fluctuating Capitals; Interest on Capital; Interest on Drawing; Past Adjustments and Guarantee

UNIT-IV (15 Hrs.)

Partnership Accounts: Admission, Retirement and Death of a Partner; Dissolution of a Partnership Firm (Excluding Garner v/s Murray, Gradual Realization and Piecemeal Distribution).

Recommended Books

1. P.C. Tulsian, 'Financial Accounting', Pearson Publication.
2. Sehgal, Ashok & Deepak, 'Financial Accounting', Taxman's Allied Services.
3. S.N. Maheshwari, 'Financial Accounting', Vikas Publishing House.
4. I.M. Pandey, 'Financial Management', Vikas Publishing House.

MERCANTILE LAW

Subject Code: BCOMS4-202

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: This course would help the students in gaining knowledge of basic laws governing the business.

Course Outcomes: After studying this course, the students are able to understand and appreciate the functioning of law and legal systems and are able to apply those principles to problem-solving exercises. The students became aware about the incompleteness of law and the continuous state of development of legal principles; and also develop critical thinking and problem solving skills.

UNIT-I (18 Hrs.)

Law of Contract: Definition, Nature and Types of a Contract, Offer and Acceptance, Consideration, Free Consent, and Capacity of Parties, Legality of Object, Performance and Discharge of Contract, Remedies for Breach of Contract.

UNIT-II (12 Hrs.)

Introduction to Agency, Bailment, Pledge, Guarantee.

UNIT-III (16 Hrs.)

Law of Sale of Goods: Definition of Sales, Essentials for Contract of Sale, Meaning of Conditions and Warranties, Implied Warranties: Caveat Emptor. Transfer of Ownership, Rights of Unpaid Seller and Other Remedial Measures.

Partnership Act, 1932: Introduction, Registration and Dissolution

UNIT-IV (14 Hrs.)

Negotiable Instruments Act: Definition of Negotiable Instrument. Promissory Note, bill of exchange and Cheques. Parties to Negotiable Instrument, Discharge of Parties from Liability. Consumer Protection Act 1986.

Recommended Books

1. Robert W. Emerson, 'Business Law', Barron's Educational Series.
2. Chawla, Garg and Sareen, 'Mercantile Law', Kalyani Publications.
3. N.D. Kapoor, 'Elements of Mercantile Law', Sultan Chand.

MACRO ECONOMICS

Subject Code: BCOMS4-203

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The Macroeconomics course is designed to provide students with a unified framework that can be used to analyse macroeconomic issues such as flow of income and expenditure, national income, consumption function, theory of investments, interest rates determinants, inflation, monetary and fiscal policies.

Course Outcomes: Upon successful completion of the course, the student should be able to demonstrate a basic understanding of news relating to the economy as a whole, the economic implications of changes in government fiscal or monetary policy; how interest rates are determined and the role of interest rates in personal and corporate decision-making; and critically apply economic concepts when participating as a citizen in a democratic society.

UNIT-I (15 Hrs.)

Concepts: Definition and Scope of Macro-Economics, Statics and Dynamics, the Circular flow of Income.

National Income Accounting: Concepts and Measurement of National Income, Aggregate Expenditure, Real vs Nominal GDP. Say's Law of Market and Classical theory of Employment, Keynesian Theory of Employment

UNIT-II (15 Hrs.)

Consumption Function: Meaning, Determinants (subjective and objective) and Importance, Keynes' Psychological Law of Consumption, Concepts of MPS, APS, MPC, APC Investment: Types, Factors Determining Investment. Marginal Efficiency of Capital (MEC), Prospective Yield, Determinants and Importance of MEC

Multiplier: Meaning; Static, Comparative Static and Dynamic Process of Multiplier; Limitations, Leakages and Importance of Multiplier

UNIT-III (15 Hrs.)

Inflation: Meaning and Definition – Causes – Effects and Control of Inflation – Inflationary Gap – Nature of Inflation in a Developing Economy – Demand-Pull and Cost-Push inflation. Business Cycle: Introduction, Features of Business Cycles, Phase of Business Cycles, Causes and Effects of Business Cycle.

UNIT-IV (15 Hrs.)

Money: Concepts of Money in a Modern Economy; Monetary Aggregates; Demand for Money; Quantity Theory of Money.

Monetary Policy: Objectives, Constituents and Its Role in Controlling Business Cycles. Fiscal Policy: Objectives, Constituents and its role in Controlling Business Cycles.

Recommended Books

1. D.N. Diwedi 'Macro Economics', Tata McGraw Hill, New Delhi.
2. Agarwal, 'Macroeconomics Theory and Policy,' Pearson Education.
3. H.L. Ahuja, 'Macroeconomics, Theory & Policy,' S. Chand & Co. Ltd.
4. M.L. Seth, 'Monetary Economics', Lakshmi Narain Agarwal.
5. D.M. Mithani, 'Money Banking & Public Finance,' Himalaya Publishing House.
6. R. Dornbusch & S. Fischer, 'Macroeconomics', McGraw Hill, New York.
7. Mankiw, 'Principles of Macroeconomics', Thomson-South-Western, New Delhi.
8. Andrew B. Abel and Ben S. Bernanke, 'Macroeconomics', Pearson Education, New Delhi.
9. Errol D'Souza, 'Macroeconomics' Pearson Education, New Delhi.

INTRODUCTION TO LOGISTICS

Subject Code: BCOMS4-204

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: This course is to enable students to familiarize with concepts of practices and procedures in logistics operations and logistics management in particular context to the Aviation Industry. The aim of the subject is to know how a logistic strategy fits into an organisation's broader decisions, understand the role of logistic providers, and realize the meaning of customer.

Course Outcomes: By the end of this course, a student will

1. Define travel and logistics products
2. Explain various transportation modes in the logistics network
3. Identify methods of logistics marketing
4. Identify the connections between national and international logistics

UNIT-I (15 Hrs.)

Logistics Definition - History and Evolution-Goals- Objectives-Elements-activities importance. The work of Logistics-Logistics interface with marketing-retails Logistics-Emerging concept in logistics. Concept of Logistics. Introduction – Components, Advantage & Growth-Logistics in Global Organisation. Marketing and Logistics Channel – Environmental and Marketing Issue. Inventory Management- Purpose, Type, Objective and Cost- Model of Inventory Management – MRP, DRP & JIT

UNIT-II (15 Hrs.)

Logistics Management and Strategy

Logistics Management-Definition-Achievement of competitive advantage through logistics Framework-Role of Logistics Management-Integrated Logistics Management. Evolution of the concept- model - process-activities (in brief).

Strategic role of logistics – Definition - Role of logistics managers in strategic decisions - Strategy options, Lean strategy, Agile Strategies & Other strategies - Designing & implementing logistical strategy - Emerging concept in logistics.

UNIT-III (15 Hrs.)

Outsourcing Logistics and Quality Reasons - Third party logistics provider - Fourth Party Logistics providers (4PL) –Stages - Role of logistics providers. Customer Service & Integrated Logistics: Customer service - importance elements -the order cycle system - distribution channels - Functions performed - Types designing.

UNIT-IV (15 Hrs.)

Logistics Principles

Working understanding of logistics principles and the language of logistics. The key activities performed by the logistics function including distribution, transportation, global logistics and inventory control

Logistics as more than an operational function that passively executes a plan, but as a strategic function that creates value and competitive advantage. The concepts of International Logistics.

Recommended Books

1. A.K. Bhatia – Logistics Development - Principles and Practices, Sterling Publishers PvtLtd, New Delhi, 2003
2. Ashworth, G. J. (2000), The Tourist Historic City. Retrospect and Prospect of Managing the Heritage City, Pergamon, Oxford Dept. of Logistics, GOI Investment Opportunities in Logistics (Brochure).
3. David J. Bloomberg, Stephen LeMay& : Logistics, Prentice-Hall of India Pvt Joe B.HannaLtd.,New Delhi, 2003.

4. Dixit, M. Logistics Geography and Trends, Royal Publication
5. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
6. Donald Waters : Logistics. Palgrave Macmillan, New York, 2004
7. Franklin, A and Crang, M (2001) 'The trouble with logistics and travel theory?' in Tourist Studies 1(5) p.5-22
8. R.K. Sinha – Growth and Development of Modern Logistics, Dominant Publishers, New Delhi, 2003
9. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005
10. Sharma, J. K. (2000), Logistics Development. Design for ecological sustainability, Kaniska Publication, New Delhi.
11. Sinha, P.C. Logistics Geography, Anmol Publication
12. Williams, Stephen. (1988). Logistics Geography. Rutledge.

BUSINESS COMMUNICATIONS– II

Subject Code: BCOMS4-205

L T P C
2 0 2 3

Duration: 60 Hrs.

Course Objectives: The main aim of this course is to develop the reading, listening, and writing and presentation skills of the undergraduate students. The students should be able to act with confidence, should be clear about their own personality, character and future goals.

Course Outcomes: After studying this course, the students will be able to apply communication concepts and theories to address everyday dilemmas within dimensions (ethical, social, legal, technological, relational, and cultural). Students will also be able to demonstrate oral, written, speaking and listening communication skills

UNIT-I (15 Hrs.)

Developing Writing Skills: Sentences Formation - Simple Compound and Complex Formation, Transformation of Sentence: Idioms, One Word Substitution. Active and Passive, Drafting, Editing, Paragraph Writing, Precise Making, Faxes, E-mails.

Resume Writing: Planning, Organizing Contents, Layout, Guidelines for Good Resume Report Writing: Types, Formats, Drafting of Various Types of Report.

Importance of Non Verbal Communication: Positive Gestures, Symbols and Signs, Physical Appearance & The art of Self Presentation & Conduct. Review/Summarizing of Newspaper Articles, Features etc.

UNIT-II (15 Hrs.)

Developing Reading Skills: Identify the Purpose of Reading, Factors Effecting Reading, Learning How to Think and Read, Developing Effective Reading Habits, Reading Strategies: Training Eye, Reading.

UNIT-III (15 Hrs.)

Developing Listening Skills: Importance, Purpose of Listening, Art of Listening, Factors Affecting Listening, Components of Effective Listening, Process of Listening, Principles and Barriers to Listening, Activities to Improve Listening and Difference Between Listening and Hearing.

UNIT-IV (15 Hrs.)

Developing Speaking Skills: Advantages and Disadvantages, Conversation as Communication, Extempore, Speaking, Art of Public Speaking, Meetings Preparations, and Group Communication through Committees, Conference, Seminar, Symposia, and Ambiguity Avoidance. Group Discussion- guidelines, Uses and Importance.

Presentations: Four P's of Presentation, Structuring, Rehearsing, and Delivery Methods, Effective Presentations.

Interviews: Types, Preparation Techniques- Dressing Etiquettes, Body Language and Facial Expression, Cross Questioning Skills, Projecting a Positive Image.

Note: Practical Classes Includes Framing Advertisements by Explaining its Pros and Cons. Describing Objects, Conducting Role Plays (Framing dialogues), Reading Novels and Summarizing Them with Different Vocab and Facial Expressions by Giving Demos.

Recommended Books

1. Lesikar, Petit, 'Business Communication', All India Traveler Bookseller.
2. Bovee, Thill and Chaturvedi, 'Business Communication', Pearson Education.
3. 'Lucent's General English', Lucent Publishing.
3. Pal, Rajendra & Korlahalli, 'Essentials of Business Communication', Sultan Chand & Sons.
4. Lillian, Chaney, 'Intercultural Business Communication', Pearson Education.
5. Chaturvedi, Mukesh, 'Business Communication: Concepts, Cases & Applications', Pearson Education.

**INTRODUCTION TO INFORMATION TECHNOLOGY AND OFFICE
AUTOMATION**

Subject Code: BCOMS4-206

L T P C
2 0 2 3

Duration: 60 Hrs.

Course Objectives: This course will enable the student to gain an understanding of the core concepts and technologies which constitute Information Technology. The intention is for the student to be able to articulate and demonstrate a basic understanding of the fundamental concepts of Information Technology and Office Tools.

Course Outcomes: After the completion of course, the student will be able to have in-depth knowledge of machine language, create word file and data entry operations. The student will also be able to use graphs and other statistical tools for making effective presentation.

UNIT-I (15 Hrs.)

Computer Fundamentals: Definition and Block diagram of a computer, Characteristics of Computers, Hardware Vs Software, Generations of languages - Machine Language, Assembly Language, High Level Language, Assembler, Compiler and Interpreter.

Computer Software: Types of Software, Application Software and System Software.

Input Devices: Keyboard, Mouse, Joy tick, Track Ball, Touch Screen, Light Pen, Digitizer, Scanners, Speech Recognition Devices, and Optical Recognition Devices.

Output Devices: Monitors, Impact Printers, Non-Impact Printers, Plotter.

UNIT-II (15 Hrs.)

Memories: Primary Memory, Secondary Memory and Storage Devices, Creating Directory, Sub Directory, and Renaming, Copying and Deleting the Directory.

File Manipulation: Creating a File, Deleting, Copying, Renaming File, Using Accessories such as Calculator, Paint Brush, CD player, etc.

UNIT-III (15 Hrs.)

Word Processing Tool: Salient features of Word Processing, File, Edit, View, Insert, Format, Tools, Tables, Window, Help options and all of their features, Options and Sub Options etc.

Presentation Tool: Making Presentations, Inserting objects and Animations.

UNIT-IV (15 Hrs.)

Spreadsheet Tool: Excel Worksheet, Data Entry, Editing, Cell Addressing Ranges, Commands, Menus, Copying & Moving cell content, Inserting and Deleting Rows and Columns, Column Formats, Cell Protection, Printing, Creating, Displaying and Printing Graphs, Statistical Functions.

Recommended Books

1. V. Rajaraman, 'Fundamentals of Computers', Prentice Hall
2. Satish Jain, 'Information Technology Concepts', BPB Publications.
3. Turban, Mclean and Wetherbe, 'Information Technology for Management', John Wiley & Sons.
4. Courter G., 'Mastering MS Office 2000 Professional', B.P.B. Publication.
5. Steve Sagman, 'MS- Office 2000 for Windows', Addison Wesley.

Semester

3rd

CORPORATE ACCOUNTING-I

Subject Code: BCOMS4-301

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To develop students' knowledge of accountancy, particularly in relation to company accounts through a more in-depth and broader study of its contents.

Course Outcomes: Student will be able to understand the accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions.

UNIT-I (15 Hrs.)

Concept and Scope of Corporate Accounting; Share Capital and its Types; Shares: Types, Issue, Forfeiture and Re-Issue of Forfeited Shares; Buy Back of Shares; Book Building; Sweat Equity; Employee Stock Option Scheme; Rights Issue; Bonus Shares; Redemption of Preference Shares.

UNIT-II (15 Hrs.)

Debentures: Types, Issue and Redemption of Debentures; Underwriting of Shares and Debentures Including Firm Underwriting; Calculation of The Liability of the Underwriter; Sub underwriting; Broker and Brokerage; Acquisition of Business and Profit Prior to Incorporation.

UNIT-III (15 Hrs.)

Goodwill: Meaning; Types; Factors Determining Goodwill; Need for Valuation of Goodwill; Methods for the Valuation of Goodwill. Valuation of Shares: Need and Methods.

UNIT-IV (15 Hrs.)

Preparation of Final Accounts of a Corporate Body as per the latest version of Schedule VI (Simple Problems only); Main difference between the old format and the new one; Notable Corporate Scandals with Special Reference to India.

Recommended Books

1. R.L. Gupta and Radhaswamy, 'Advanced Accountancy', Volume II, S. Chand & Sons.
2. Maheshwari and Maheshwari, 'Advanced Accountancy', Volume II, Vikas Publications.
3. Jain and Narang, 'Corporate Accounting', Kalyani Publications.
4. Shukla, Grewal and Gupta, 'Advanced Accounts', Vol.- II, S. Chand & Sons.
5. Hanif and Mukherjee, 'Corporate Accounting', Tata McGraw Hill, New Delhi.
6. P.C. Tulsian, 'Advanced Accounting', Vol.-I, Pearson Publications.

BUSINESS STATISTICS

Subject Code: BCOMS4-302

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: Statistical methods are applied in all functional areas of business: accounting, finance, management, and marketing. The main objective of the course is to enable students to understand the role and importance of Statistics in improving managerial decisions.

Course Outcomes: Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC), for summarizing data, and to make data-driven decisions.

UNIT-I (15 Hrs.)

Introductory: Meaning, Scope, Importance and Limitations of Statistics.

Statistical Investigation: Planning of Statistical Investigation, Census and Sampling Methods. Collection of Primary and Secondary Data, Classification and Tabulation of Data, Frequency Distribution.

UNIT-II (15 Hrs.)

Diagrammatic and Graphic Presentation: One Dimensional. Two dimensional Diagrams Histogram, Frequency Polygon, Frequency Curve and Ogive Curves Graphs and Natural and Semi-Logarithmic Scales Graphic Location of Mode, Median and Quartiles.

Statistical Average: Arithmetic Mean, Mode, Median. Uses and Limitations of Different Averages.

UNIT-III (15 Hrs.)

Dispersion and Skewness: Range, Quartile Deviation, Mean Deviation and Their Coefficients, Standards Deviation, Coefficient of Variation, Skewness and its Coefficients. Correlation and Regression: Karl Person's Coefficient of Correlation, Spearman's Rank Correlation Method. Linear Regression: Concept of Regression, Lines of Regression, Regression Coefficients, Relation between Correlation Coefficient and Regression Coefficients.

UNIT-IV (15 Hrs.)

Analysis of Time Series: Components of Time Series, Importance of Time Series, Methods of Measurement of Trend, Semi Average Method, Moving Average Method and Method of Least Square. Index Numbers: Utility of Index Numbers. Problems in the Construction of Index Numbers, Simple and Weighted Index Number, Base Shifting, Fishers' Ideal Index Number and Tests of Reversibility.

Recommended Books

1. Levin & Rubin, 'Statistics for Management,' Prentice Hall.
2. Beri, 'Business Statistics,' Tata McGraw Hill.
3. Croucher, 'Statistics: Making Business Decisions,' Tata McGraw Hill.
4. S.P. Gupta, 'Statistical Methods', S. Chand Publication.
5. C.B. Gupta, 'Introduction to Statistics'.
6. S.S. Desai, 'Business Statistics'.

AVIATION AND HOSPITALITY MANAGEMENT

Subject Code: BCOMS4-303

L T P C
3 0 0 3

Duration: 45 Hrs.

Course Objectives: The Students Will be able to understand about the Aviation's History, Airport operations, formalities its major players and its current trends and challenges.

Course Outcomes: The student will understand about airport operations, baggage handling hospitality and its various departments such as house keeping front office etc.

UNIT-I (12 Hrs.)

Airport Operations

Airline terminal Management- Flight Information counter reservation and ticketing, checking issue of boarding pass customs, security hold area and immigration Formalities- Coordination-security clearance. Baggage and Handling of expectant mother, unaccompanied minors and disabled passengers- handling of stretcher passengers and human remains. Airport and aircraft security.

UNIT-II (12 Hrs.)

Hospitality and Accommodation Operations

Introduction of hospitality, industry and organization structure. Accommodations operations, front office and Guest rooms, collection and study of hotel brochures and tariff. Classification of Hotels, Hotel Chains Associations & Types of Rooms. Airline Catering and various bodies.

Introduction to the accommodation operations, front office and guest rooms. Introduction to housekeeping, cleaning agents and equipments. Use of cleaning equipments, agents, dusting, cleaning methods in housekeeping, bed making, cleaning guest rooms, bathrooms, arranging maids trolley, room supplies, room linen and linen room. Flower arrangement and pest control.

UNIT-III (10 Hrs.)

Aviation Travel Geography

IATA Areas of the World, TC1, TC2 and TC3, Global Indicators, IATA Codes - Airline, Airport, City and Country, Countries and Capitals around the world, World Time Zones and GMT Calculations, Currencies around the world - Codes, Types and Convertors, Airline abbreviations and terminologies.

UNIT-IV (11 Hrs.)

Cabin Crew Duties and Responsibilities

Documentation, Pre-flight check of safety equipments, Pre boarding duties, Post boarding duties, Briefing for special handling passengers, Before Take-off duties, After Take-off duties, In flight service, Before Landing Duties, Post landing duties. Food and Beverage Service- practices and principles. Introduction of in-flight safety and security; crew duties on board, documentation used by cabin crew, departments in an airline/ CC Protocol, embarkation and disembarkation. procedures for passenger, special handling of passenger regulatory requirements. In flight and ground announcements- regional language, English and Hindi. Emergencies on board, safety equipment, fire and depressurization, evacuation on land and water/ brace positions/ jungle and sea survival and doors.

Recommended Books

1. The Principles and Practice of International Aviation Law (English)(Paperback)-2014 Gabriel S. Sanchez Brian F. Havel
2. Airport Management – World Class & Beyond Paperback – 2010 by P .C.K. Ravindran
3. Civil Aircraft: 300 of the World's Greatest Civil Aircraft (Expert Guide Series)
4. Handcover – Import. 1 Jul 2001
5. Aviation Hospitality Management (English)(Paperback)) – by Ravi Sharma
6. Academic Dictionary of Civil Aviation – by R K C Shekar – 2005
7. Hotel Housekeeping – Operations and Management – second edition – 2011- by G. Raghubalan & Smritee Raghubalan

8. Hotel Front Office – Operations and Management – 2010 – by Jatashankar R. Tewari
9. Hotel Housekeeping & Management and Operations- 2010- by Sudhir Andrews
10. Hotel Housekeeping – A Training Manual – Second Edition - 2011- by Sudhir Andrews
11. Front Office Operations Fourth Edition – 2007 – by Colin Dix & Chris Baird
12. Introduction to Tourism & Hotel Industry - Front Office Management – 2010 – Mohammed Zulfikar Management
13. Aviation Hospitality Management Handcover -2012- by Ravi Sharma
14. Aviation, Hospitality and Tourism Management Handcover -2012- by L. K. Sharma
15. Global Aviation & Hospitality Management 01 Edition (Paperback) – 2008 by Gagandeep Singh

16. Aviation Internet Directory ; A Guide to the 500 Best Web Sites (Aviation Week Book Pperback – Impot, 1 Sep 2001 – by John Allen Merry
17. Text Book Of Hospitality Tourism And Aviation Handcover – 9 Mar 2011 – by P.K. Bal
18. Civil Aviation and Tourism Management Handcover – 18 Dec 2012 – by Singh G. Soft Skills – Third Edition – by Dr. Alex
19. Soft Skills Enhancing Employability – 2010- by M.S. Roa
20. Dangerous Goods (English) (Paperback) – 2013 December by Sean Hill
21. Corporate Grooming and Etiquette Paperback – 1 Jun 2010 by SarveshGulati

OPERATION RESEARCH

Subject Code: BCOMS4-304

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The objectives of the Course are to acquaint the students with the applications of the Operations Research to business and industry and help them to grasp the significance of Analytical Approach to Decision Making.

Course Outcomes: After studying this course, the students learn the role of operations on achieving various competitive capabilities. The students also learn how to help an organization in improving productivity and meeting customer's competitive capabilities.

UNIT-I (15 Hrs.)

Operations Research: Nature, Scope, Methodology of Operations Research and Role in Managerial Decision Making. Linear Programming: Formulation of Problem and its Solution by Graphical and Simplex Methods, Duality.

UNIT-II (15 Hrs.)

Transportation Problems: Formulation, Optimal Solution, Unbalanced Transportation Problem, Degeneracy, Assignment Problems: Formulation, Optimal Solution, Variants of Assignment Problems, Travelling Salesman Problems

UNIT-III (15 Hrs.)

Game Theory: Games with Pure and Mixed Strategies, Saddle Point, Odds Method, Principle of Dominance, Sub Games Method, Equal Gains Method and LPP- Graphic Method Sequencing Problems: Processing N Jobs through two machines, Processing in jobs through three machines.

UNIT-IV (15 Hrs.)

Inventory Models: EOQ Models, Quantity Discount Models, Purchase Inventory Models with one Price Break (Single Discount) and Multiple Discount Breaks. Network Analysis: PERT and CPM Model, Difference between PERT and CPM, Computation of Critical Path, Slack, Floats and Probability of Project Completion by a Target Date.

Recommended Books

1. P.K. Gupta & D.S. Hira, 'Operations Research', S. Chand & Co. Ltd., New Delhi, 2. H.A. Taha, 'Operations Research', Prentice Hall of India, New Delhi,
2. C.K. Mustafi, 'Operations Research', New Age International Pvt. Ltd., New Delhi,
3. M.P. Gupta & J.K. Sharma, 'Operations Research for Management', Mayoor Paperbacks, Delhi.

HUMAN RESOURCE MANAGEMENT

Subject Code: BCOMS4-305

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The objectives of this Course is to provide basic knowledge of Human Resource Management. And to make students aware of the importance of this subject in the working of organizations.

Course Outcomes: After completing this course the students should be able to understand the concepts, principles and processes of HRM, understand the crucial role that HRM plays in helping organizations all over the world adapt to the endless change today.

UNIT-I (15 Hrs.)

Introduction: Definition; Nature, Scope & Objectives; Need; Significance of Human Resource Management. Manpower Planning: Definition, Objectives, Process, Factors affecting Manpower Planning. Job analysis: Meaning, Objectives, Uses, Process; Techniques and Problems.

UNIT-II (15 Hrs.)

Recruitment: Meaning, Process, Sources, Methods. Selection: Meaning, Importance, Process. Tests and Interviews, Placement and Induction. Job Changes - Transfers and Promotions.

UNIT-III (15 Hrs.)

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes, Evaluating training effectiveness. Career Planning and Development: Meaning, Objectives, Responsibility, Stages, Steps in effective career planning. Performance Appraisal System: Nature and Objectives; Techniques of Performance appraisal; Potential Appraisal and Employee Counselling.

UNIT-IV (15 Hrs.)

Compensation: Concept, Policies and Administration; Methods of Wage Payments and Incentive Plans; Fringe Benefits; Performance Linked Compensation. Job Evaluation: Meaning, Importance, Methods. Maintenance: Employee Health and Safety; Employee Welfare, Social Security; Grievance. Handling and Redressal.

Recommended Books

1. Edwin B. Flippo, 'Personal Management', Tata McGraw Hill.
2. Bohlander, 'Snell & Vohra, Human Resource Management', Cengage Learning.
3. Gary Dessler, 'Human Resource Management', McMillan.
4. V.S.P. Rao, 'Human Resource Management', Excel Books.
5. C.B. Memoria, 'Personnel Management', Himalaya Publications.
6. T.N. Chhabra, 'Human Resource Management', Dhanpat Rai & Sons.
7. C.B. Gupta, 'Human Resource Management', Sultan Chand and Sons.
8. R.S. Dwivedi, 'HRD in India Companies', Himalaya Publications.

AIRFARE, TICKETING PRACTICES

Subject Code: BCOMS4-306

L T P C
3 0 0 3

Duration: 45 Hrs.

Course Objectives: The Students Will be able to understand about the Aviation's History, Airport operations, formalities its major players and it current trends and challenges.

Course Outcomes: The student will understand about airport operations, baggage handling hospitality and its various departments such as housekeeping front office etc.

UNIT-I (12 Hrs.)

Fares and Ticketing Terminologies

Local Currency Fares Ticketing terminology- maximum Permitted Mileage, MPM, ticketed Point Miles TPM, Extra Mileage Allowance EMA Extra Mileage Surcharge EMS, Higher Intermediate Point HIP.

UNIT-II (12 Hrs.)

Types of Journeys and Fare Calculations and Role of GDS and types of CRS

Types of journey, Round Trip, Circle Trip, The RT and CT Fare Construction Formula, Tax References, Children and Infant and Minor Passengers, Unaccompanied passenger UM. Fare calculation Rules, Fare construction terminology, Fare Construction with IATA /UFTAA Formula Normal fares, Net Fares , BSP Billing and Settlement Plan.

Introduction to Global Distributions System and Computerized Reservation System Types of CRS- Amadeus- Galileo Sabre and World Span. encoding and Decoding, Neutral availability. Return Availability, Waitlisted and ARNK Segments, Ticketing Element, Building a PNR. Building a PNR-supplementary Data-Optional Service Information-Special Service Request-Retrieving and Displaying a PNR-Cancelling PNR Elements-Modifying PNR elements-Changing Segment Status-Splitting a PNR.

UNIT-III (10 Hrs.)

Airline Terminology

Airports and offline stations served by airlines – Abbreviations used in airlines- Freedom of Air – Types of journeys (OW, CT, RT, OJ, RTW) – Global indicators.

Passenger ticket

Different coupons – ticketing instruction and conjunction tickets – Open tickets, E-tickets and its advantages – Miscellaneous charges order (MCO) and Prepaid Ticket Advice (PTA) – the rounding off of currencies, referring to airline time table, TIM, OAG, PAT.

UNIT-IV (11 Hrs.)

Air fares

Types of fare – normal face (Adult, child & infant) – Special fares, discounted fares, passengers requiring special handling – passengers with medical problems – Expectant women – Unaccompanied minors – infants – VIPs/ CIPs, introduction to special fares.

Internal fare constructions based on IATA & UFTAA – FBP – NUC – MPM – TPM – EMA –HIP – BHC – ROE – LSF – RWM. Point to point one way routing – Specified routing – Round the world Minimum (RWM) – Circle Trip Minimum (CTM).

Recommended Books

1. Aggarwal, Surinder Travel Agency Management, Communication India, New Delhi.
2. Bradnock, Robert & Rama India Handbook 2000, Passport Publishers, UK, 1995.
3. International Air fare & Ticketing By SK Gupta UDH Publication Delhi
4. Nawab, A.W. Comparative Evolution of World Air Transport, National Publishing House, Delhi.
5. Stratford, A.N. Air Transport Economics in the Supersonic era, McMillan, Bristol.

BASIC SPREADSHEET TOOLS LAB

Subject Code: BCOMS4-307

L T P C
0 0 4 2

Duration: 60 Hrs

Course Objectives

The main aim of this course is:

1. To learn how to use basic and advance spreadsheet tools
2. To construct formulas, including the use of built-in functions, and relative and absolute references
3. To learn enter, modify and edit data

Course Outcomes: After completing this course, students will be able to:

1. Set up the chart function of Excel to represent numeric data in multiple formats
2. Access and manipulate data using the database functions of spreadsheet
3. Knowledge of using graphs and charts
4. Efficiently use the various basic and intermediate level features of spreadsheet

UNIT – I (15 Hours)

Data Entry and Editing: Introduction to Spreadsheet, Data Entry, Editing, Cell Addressing Ranges, Commands, Menus, Copying & Moving cell content, Rows & Columns - Inserting and Deleting Rows and Columns, Column Formats, Cell Protection, Printing, Creating, Displaying and Printing Graphs, Statistical Functions.

UNIT – II (15 Hrs)

Managing Work Sheets: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets
Charts & Graphs: Introduction, Types of Charts, Chart Style, Chart Layout, Add labels, Axis Options, Data labels

UNIT -III (15 Hrs)

Tables: Introduction, Insert a Table, Style Options, Add Rows and Columns, Functions in Tables
Conditional Formatting: Introduction, Highlight Cell rules, Top/Bottom Rules, data Bars, Color Scale, Custom formatting rules, Proper Function, Trim Function

UNIT – IV (15 Hrs)

Sort & Filter: Introduction, Sort data, Filter data, Custom Sort & Filter
Pivot Table: Introduction, Create Pivot Table, Layout of Pivot Tables, Filtering Pivot Tables
Understanding Formula – Introduction to Common Formulas, Copying Formulas, Descriptive Statistics

Recommended Books

1. Greg Harvey, 'Microsoft Excel 2016 All-in-One for Dummies, Wiley Publications
2. Lokesh Lalwani, 'Excel 2019 All – In – One' BPB Publication
3. Manisha Nigam, 'Data Analysis with Excel' BPB Publication
4. Paul McFedries, 'Excel 2016- Formulas and Functions' Que Publications

Semester 4th

INTRODUCTION TO AIR CARGO MANAGEMENT

Subject Code: BCOMS4-401

L T P C
4 0 0 4

Duration: 60 Hrs

Course Objectives: This course is to enable the students to identify methods of logistics and air cargo systems, process and procedures within the aviation industry, whilst adhering to safety and speed requirements of air cargo. To familiarize the systems of air cargo management.

Course Outcomes: By the end of this course, a student will

1. Analyse the strategies of key industry stakeholders and discuss how value is delivered and captured in international air logistics chains;
2. Relate relevant regulatory frameworks and the roles of governmental air cargo security regulations to a range of industry actor perspectives;
3. Apply ground handling principles of air cargo;
4. Critically analyse the technical characteristics of aircraft as they relate to air cargo planning and operations and air cargo revenue management;
5. Match appropriate route structures and aircraft types to different combinations of passenger / freight airlines and all-cargo airlines;
6. Optimise air cargo economics (including air cargo revenue management/pricing) taking on perspectives of various actors.
7. Analyse the role of strategic alliances and emerging global supply chain management trends as they impact on the air cargo industry.

UNIT-I (15 Hrs.)

Air Cargo Concept

Introduction – Operations and Industry Regulations – Service Function, Organisation and Liability – SLI, Types of cargo-Handling of Perishable, Valuable Cargo and Special Cargo. Air cargo Tariff, Rates & Charges – Valuation charges and Disbursement.

Airway Bill, Function, Purpose and Validation

Handling Facility

Airport Cargo Activity & Cargo Zone .Aircraft handling with Cargo. Cargo Terminals and Facilities

Emerging trend in Cargo & Cargo Carriers.

Transportation Logistics

Transportation and significance of transportation logistics. Utility created by transportation in logistics.

Transportation as a means of conquering time and space. Features of inbound, outbound, local and medium, long and continental transportation. Features of logistics transportation.

UNIT-II (15 Hrs.)

Air Transportation

Air Transportation in logistics Significance of air transportation in logistics utility created by air transportation in logistics-Air transportation as a means of conquering time and space features and facilities offered by air cargo ways factors influencing growth in air logistics air suitability for different cargo- Innovative schemes facilities to popularize air cargo logistics in India –share cargo movement in india and worldwide conventions covering the movement of dangerous goods by air.

UNIT-III (15 Hrs.)

Roadways

Roadways and Logistics Contours Roadways as a primary mode and complementary mode of transportation in Logistics – Features, Facilities and suitability- Innovations in road ways to make it Logistics friendly- Factors influencing choice- Factors influencing growth in Road Logistics- Suitability for different Cargo and distance Ranges segments – Innovative schemes/facilities to popularize rail logistics in India- Share of Railways in Cargo movement in India and world-wide. Role National Highways and the Toll highways- Outsourcing Fleets from others. Technology, Cost, Speed, Security and Dynamics- Competition with other modes.

UNIT-IV (15 Hrs.)

Modes of Logistics

Coordination among different segments Concept ,needs and areas of coordination among different modes coordination among supply chain partners energy product prices and logistics environments and logistics problem and prospects in interstate logistics by road role of truckers bodies in road rail air cargo movement.

Transport System Model and Warehousing

Deregulation and Government Rule – Transport Security-Product Packaging and Pricing – Role of Warehouse –Alternative Warehousing. Trend in Material Handling – Inbound Logistics and Purchasing

Recommended Books

1. Kent Gourdin, —Global Logistics Management, Wiley Blackwell
2. Lambert, — Strategic Logistic Management, Academic Int Publisher
3. Alan Rushton & John Oxley, — Hand Book of Logistic and Distribution, Kogan Page
4. John F Magee & William C Copalino, — Modern Logistics Management, John Wiley & Sons
5. Paul R. Murphy, Jr and Donald F. Wood, — Contemporary Logistics, Prentice Hall, 9th edition,2008
6. Edward J Bardi / John J Coyle / Robert A Novack, — Management of Transportation, Thomson – South- Western, 2006.
7. Chi Chu, C. Leung, Van Hui& Cheung, 4th Party Cyber Logistics for Air Cargo, Spring, 2004
8. Coyle, Bardi&Novack Transportation A Supply Chain Perspective, South-Western College, 2010
9. Dangerous goods regulations – Manual (IATA)
10. Hui, Leong, Arming Zhang, et al, Air Cargo in Mainland China and Hong Kong, Ash gate, 2004
11. John Walter Wood, Airports: Some elements of design and future developments.
12. L. B. Embry, P. K. Day, Carrier based air logistics study--data sources and issues,Dugitalized 2009
13. Live Animal Regulations – Manual (IATA)
14. Mark Wang, Accelerated Logistics, Santa Monica CA.
15. MB. Stroh, A Practical Guide to Transportation and Logistics, Logistics Network Inc. 2006

AIRPORT INFRASTRUCTURE PRINCIPLES

Subject Code: BCOMS4-402

L T P C
4 0 0 4

Duration: 60 Hrs

Course Objectives: This course is to provide an overview of airline management decision processes with a focus on economic issues and their relationship to operations planning models and decision support tools.

Course Outcomes: Objectives By the end of this course, a student will

1. Explain the evolution of aviation industry and airports.
2. Define the development of Airports
3. State operational processes of Airport.
4. Define the role of Directorate General of Civil Aviation

UNIT-I (15 Hrs.)

History of Aviation

History of Aviation with a special focus on India; major players in the airline industry, swot analysis of the different airline companies in India, market potential of airline industry, global and ethical concerns in the airline industry.

UNIT-II (15 Hrs.)

The Development of the Airports

Introduction – Related value Proposition. Evolution of traditional Airport – Evolutionary patterns for airport enterprises – Commercial Airport Philosophy – tourist and conference service – logistic services – property management – consulting services – BAA and the non aviation business – best airport in the world The Development of Airports – Related value Proposition. Evolution of traditional Air port – Evolutionary patterns for airport enterprises – Commercial Airport Philosophy – tourist and conference service – logistic services – property management – consulting services – BAA and the non aviation business – best airport in the world

UNIT-III (15 Hrs.)

Airport Operations

Airport planning - terminal planning design and operation; new airport development plans, competition in the airline industry and airport management; Airport Authority of India. Airport functions; airport operations. Comparison of airports in India and the world.

Organizational Structure in an Airline

Introduction to Organizational Structure in an Airline; Airline Management; Role of AAI and privatization; Airline coordination in Airports.

UNIT-IV (15 Hrs.)

Directorate General of Civil Aviation

Role of DGCA, slot allocation; methodology followed by DGCA and ATC, Management of Bilateral and Economic Regulations.

Airport infrastructure and management airport planning

Air terminal planning, design and operation – airport operations – airport functions – organisation structure in an airline - Airport Authority of India (AAI) - functions of airport authority of India, comparison of global and Indian airport management – role of AAI - airline privatisation – partial privatisation.

Recommended Books

1. Airline industry Poised for disruptive innovation? By NawalTaneja
2. Commercial airlines passenger fee issues (transportation infrastructure- roads, highways, bridges, airports and mass transit) by Michael J. Liguori.
3. Graham A. (2001). Managing Airports An International Perspective- Butterworth- Heinmann. Oxford.
4. Ready for takeoff? The potential for low-cost carriers in developing countries by Charles E.Schlumberger and Nora Weisskopf.
5. Wells A. (2000). Airport Planning and Management. 4th Ed. London McGraw Hill.

COST ACCOUNTING –I

Subject Code – BCOMS4-403

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To Develop Students' Knowledge of Cost Accountancy to help them Understand the Basics of the Subject.

Course Outcomes: Students will be able to understand different concepts of cost accounting and how it is distinguished from other branches of accounting. Students will learn the kinds of tool and techniques are required for better understanding of cost accounting.

UNIT-I (15 Hrs.)

Meaning, Nature, Scope and Advantages of Cost Accounting, Management Accounting, Distinction Between Cost, Financial and Management Accounting, Elements of Cost & Basic Cost Sheet. Materials; Purchase and Storage, Control and Pricing of the Material, Issue of Material.

UNIT-II (15 Hrs.)

Labour: Meaning, Components of Labour Cost and Methods of Wage Payment and Incentive Plans. Meaning Causes Effects, Accounting & Control of Idle Time and Overtime
Cost, Overheads: Classification, Collection, Allocation, Apportionment and Absorption.
Reconciliation of Cost and Financial Accounts

UNIT-III (15 Hrs.)

Methods for Cost Determination: Job, Batch, Contract, Process (Including Joint and Bye products).

UNIT-IV (15 Hrs.)

Tools for Cost Control: Marginal Costing and Its Applications, Budgetary Control, Standard Costing and Analysis of Variances.

Recommended Books

1. Jawahar Lal, 'Cost Accounting', Tata McGraw Hill.
2. D.K. Mittal/Luv Mittal, 'Cost Accounting', Galgotia Publishing Company. 3. T.R. Sikk, 'Cost Accounting', Sharma Publications.
3. M.N. Arora, 'Cost Accounting', Vikas Publishing House.

E-Commerce

Subject Code – BCOMS4-404

L T P C
3 0 0 3

Duration: 45 Hrs.

Course Objectives: This paper aims to analyze the business model of firm and to determine the role that the internet (and related technologies) can play to support or even enable this model.

Course Outcomes: To gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.

To gain an understanding on how innovative use of the E-Commerce can help developing competitive advantage and discuss legal issues and privacy in E-Commerce.

To develop an understanding on how internet can help business grow

To gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce.

UNIT-I (11 Hrs.)

Introduction:- Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

UNIT-II (12 Hrs.)

Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Cost, Overheads: Classification, Collection, Allocation, Apportionment and Absorption.

Reconciliation of Cost and Financial Accounts

UNIT-III (12 Hrs.)

Payment System (8 Lectures, 3 Practical Lab)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

UNIT-IV (10 Hrs.)

On-line Business Transactions

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Recommended Books

1. Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and

Application, 4thEd., McGraw Hill Education

4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann

MRSPTU

FOREIGN LANGUAGE (FRENCH)

Subject Code: BCOMS4-405

L T P C
3 0 0 3

Duration: 45Hrs.

Course Objectives:

The students will learn the basics of French language.

Course Outcome:

After the completion of course the student will have the basic knowledge of a foreign language in which main emphasis shall be on simple conversation between two person in French, basic vocabulary of French words and words needed for tourist conversation.

UNIT-I (9 hrs.)

Conjugation of verbs from the text to be put in present tense only.

UNIT-II (11 hrs.)

A series of exercises covering the grammar.

UNIT-III (10 hrs.)

Translation of sentences from the text form French to English and English to French.

UNIT-IV (15 hrs.)

Demanding of a Service: A simple dialogue to be formed between two persons for any of the following situations: reserving of train tickets, room booking, giving directions to reach a place, taking a phone call, ordering food, fixing a date.

Recommended Books

1. A. Monnerie, 'Bienvenue En France', Tome I.
2. G. Mauger, 'Cours de Langue et de Civilisation Francaise Book', 1chapters 1-14 only.

RESEARCH METHODOLOGY

Subject Code: BCOMS4-406

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The course aims at equipping students with an understanding of the

1. Research process
2. Tools and techniques in order to facilitate managerial decision making.

Course Outcomes: After undergoing this subject, the student will be able to

1. Demonstrate knowledge of research processes (reading, evaluating, and developing);
2. Perform literature reviews using print and online databases;
3. Employ American psychological association (apa) formats for citations of print and electronic materials
4. Identify, explain, compare, and prepare the key elements of a Research proposal/report;

UNIT-I (15 Hours)

Research Methodology: Definition, Objectives, Role, and Scope in Management Research, Process of Research, Limitations & Types, And Research Design: Formulating the Research Problem, Choice of Research Design, Types of Research Design, and Sources of Experimental Errors.

UNIT-II (15 Hours)

Sampling: Advantages and Limitation of Sampling, Sampling process, Types of Sampling: Non-Probability Sampling Techniques, Probability Sampling Techniques, Sampling and Non Sampling Errors. Data Collection: Primary, Secondary Data Collection, Observation Methods and Survey Method:

UNIT-III (15 Hours)

Measurement Concept, Levels of Measurement—Nominal, Ordinal, Interval and Ratio Attitude Measurement: Comparative Scaling techniques, Non-comparative Scaling techniques, Questionnaire Designing: Types, Guidelines for developing a good questionnaire

UNIT-IV (15 Hours)

Data Preparation and Analysis: Editing, Coding, Cross Tabulation and Practices through Excel (Basic Concepts), Report Writing: Types of Research Reports, Guide lines for Writing Report, Report Format, Guidelines for evaluating a report.

Recommended Books

1. C.R. Kothari, 'Research Methodology', New Age International Publishers.
2. K.V. Rao, 'Research Methodology', Sterling Publishers.
3. Srivastava and Rego, 'Business Research Methodology', Tata McGraw Hill.
4. Rajinder Nargundhkar, 'Marketing Research', Tata McGraw Hill.
5. Cooper and Schindler, Business Research Methods, Tata McGraw Hill.

Semester

5th

GOODS & SERVICES TAX

Subject Code: BCOMS4-501

L T P C
4 0 0 4

Duration: 60(Hrs.)

Course Objectives: The aim of this course is:

1. To equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

Course Outcomes: After studying this course the students will be able to understand

1. Objectives and basic scheme of GST, Salient features of GST
2. Salient features of CGST Act, SGST Act (Punjab State),
3. Registration under GST
4. Simple Problems on utilization of input tax, Problems on Assessment of tax and tax liability.

UNIT-I (15 Hours)

Introduction To Goods And Services Tax (GST): Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

UNIT-II (15 Hours)

GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act : Salient features of CGST Act, SGST Act (Punjab State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

UNIT-III (15 Hours)

PROCEDURE AND LEVY UNDER GST :

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability.

Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax.

UNIT-IV (15 Hours)

ASSESSMENT AND RETURNS: Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

Recommended Text Books / Reference Books:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,

5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM.

MRSPTU

INCOME TAX -I

Subject Code – BCOMD4-511

L T P C
4 0 0 4

Duration: 60Hrs.

Course Objectives: To impart basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 as amended up-to-date.

Course Outcomes: After studying this subject will understand the basic concept of income tax like residential status, computation of income under different heads of incomes and also learn the application of principles and provisions of Income-tax Act, 1961 as amended up-to-date.

UNIT-I (15 Hrs.)

Basic Concepts, Residential Status, Scope of Total Income on The Basis of Residential Status, Revenue and Capital (A) Receipts (B) Expenditure (C) Loss, Exempted Income Under Section 10 (Related to Individuals Only).

UNIT-II (15 Hrs.)

Computation of Income Under Different Heads of Income - Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources.

UNIT-III (15 Hrs.)

Total Income and Tax Computation, Income of other persons included in Assesses, Total Income Aggregation of Income and Set-Off and Carry Forward of Losses.

UNIT-IV (15 Hrs.)

Deductions from Gross Total Income, Rebates and Reliefs, Computation of Total Income of Individuals, HUF and Partnership Firms.

Recommended Books

1. Vinod Singhania, 'Direct Taxes – Law and Practice', Taxman Publication.
2. Mehrotra and Goyal, 'Direct Taxes – Law and Practice', Sahitya Bhavan Publication.
3. Dinkar Pagare, 'Law and Practice of Income Tax', Sultan Chand and Sons.
3. Girish Ahuja, 'Direct Taxes-Law and Practice', Bharat Publications.

COMPANY LAW

Subject Code – BCOMD4-512

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The objective of this course is to provide basic knowledge of the provisions of the Company Law, to guide the students about different terminologies in company law.

Course Outcomes: Students will be able to understand the functioning of company law and able to apply those principles to problem-solving exercises. The students became aware about the memorandum, articles and company management to gain a insight in the company law.

UNIT-I (15 Hrs.)

Nature of a Company: Definition of a Company, Characteristics of a Company, Lifting the Corporate Veil, Company Distinguished from Partnership. Kinds of Companies: Classification on the Basis of Incorporation; Classification on the Basis of Liability, Classification on the basis of number of members, Classification on the Basis of Control, Classification on the basis of ownership. Formation of a Company: Steps involved in the formation and incorporation of a Company.

UNIT-II (15 Hrs.)

Memorandum of Association: Meaning and Importance, Form and Contents, Alteration of Memorandum. Articles of Association: Meaning, Relationship of and Distinction Between MOA and AOA. Prospectus: Meaning, Definition and Contents, Statutory Requirements in relation to Prospectus. Share Capital: Kinds of Share Capital, Alteration of Share Capital, and Ways for raising Share Capital, Allotment of Shares, Share Certificate and Share Warrant, calls on Shares, Forfeiture and Surrender of Shares, Transfer of Shares. Borrowing Powers, Debentures and Charges

UNIT-III (15 Hrs.)

Company Management: Definition of Director, Appointment of Director, Position of a Director, Restrictions on the Appointment of Director, Disqualifications of Director, Meetings of Directors, Powers of Directors, Duties and Liabilities of Directors. Meetings: General Meetings of Shareholders, Requisites of a Valid Meeting, Proxies, Voting and Poll.

UNIT-IV (15 Hrs.)

Auditors: Audit Committee; Appointment of Auditors; Rights, Powers and Duties of Auditors. Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up; Procedure of Winding Up by The Court; Voluntary Winding Up.

Recommended Books

1. Avtar Singh, 'Company Law', Eastern Book Co., Lucknow.
2. M.C. Kuchal, 'Modern India Company Law', Shri Mahavir Books, Noida.
3. N.D. Kapoor, 'Company Law -Incorporating the Provisions of the Companies, Amendment Act, 2000', Sultan Chand & Sons, New Delhi.
4. A.K. Bagrial, 'Company Law', Vikas Publishing House, New Delhi.

DIGITAL MARKETING

Subject Code: BCOMD4-521

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: This course will provide the students the knowledge about how digital has revolutionized the interactions between firms and consumers along this journey. Students will also familiarize with the digital offers powerful tools to reach consumers along the funnel: online display ads raise awareness, search listings reach consumers with intent, e-commerce facilitate conversion, and social medial both energizes and retains customers. Digital marketing is distinguished by the 3 —lls that firms must master: immediacy, incrementality, and intimacy.

Course Outcomes: Define the concepts of Digital marketing. Identify market offerings on digital channel, Create and build brands online.

UNIT-I (15 hrs.)

Introduction

Concept of Digital Marketing – Meaning, Definitions and Concept, Importance and role of Digital Marketing, IMC, its relevance to the Consumer. Segmentation, Positioning and Branding in Digital World. Digital marketing platforms.

Online Marketing

Online marketing strategies for customer acquisition, conversion and retention, On-page and Off-page Optimization, Google Analytics, Website Monetization.

UNIT-II (15 hrs.)

Digital Communication Environment

Dimensions of Digital Communication Environment – Technology, Applications, Marketing and Audiences. Keyword Research and Analysis, Disintermediation and digitization Emerging digital channels (SEO, SEM and SMM) Key analytics and consumer browsing behaviour.

UNIT-III (15 hrs.)

Social Media

Digital Promotion and Social Media – Formulation of Digital Marketing plan, Digital Promotional tools – Online advertising and SEM, online Video and TV Advertising ,email marketing, mobile marketing, lead generation, crowd-sourcing, Website as a form of advertisement and their types.

Social Media and Networking

Social Media Consumer, Social Media marketing, Blogging and Video Marketing.

UNIT-IV (15 hrs.)

Ethical Issues

Ethical Issues in Digital Marketing. The digital Divide, social Exclusion, Intrusion and Marketing to Children.

Recommended Books

1. David Jobber and Fiona Ellis-Chadwick, Principles and Practice of Marketing, McGRaw, 7th Edition
2. Bird, D. (2007) Commonsense, direct and digital marketing. 5th edition. London, Kogan Page.
3. Dann, S. & Dann, S. (2011) E-Marketing: Theory and Application. Palgrave, Macmillan

MARKETING MANAGEMENT

Subject Code – BCOMD4-522

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The objectives of the Course are to introduce students to the fundamental principles and concepts of marketing and to provide them with a structure to apply marketing in decision making framework.

Course Outcomes: This course will equip students to review marketing issues with respect to understand basic concepts of Marketing, understand target segmentation and consumer decision making design of products that meet consumer needs understand pricing, channels of distribution understand marketing communication

UNIT-I (15 Hrs.)

Marketing: Definition of Marketing, Marketing and Selling, Marketing Process, Marketing Mix Elements, Marketing Environment with special reference to India, Marketing and Globalization. Consumer behaviour and Factors influencing consumer buying behaviour, Buying Process. Market Segmentation & Targeting.

UNIT-II (15 Hrs.)

Product Management: Features, Classification, Policies, Product Mix, Product Planning and Development, Product Life Cycle, Product Diversification, Product Elimination, Modification and Product Failures, Branding and Brand Equity, Packaging and Labelling Decisions.

UNIT-III (15 Hrs.)

Pricing Management: Importance, Objectives, Factors Affecting Pricing Decisions, Methods of Pricing, Promotion Decisions: Communication Process, Promotion Mix and Strategies, Forms of Promotion, Sales Promotion, Public Relations.

UNIT-IV (15 Hrs.)

Advertising: Evolution, Definition, Features, Importance, Advertising Models: AIDA Model, DAGMAR Approach, Advertising and Publicity, Functions of Advertising, Advertising Media, and Objections against advertising. Channels of Distribution: Nature and types of Marketing Channels, Physical distribution, Consumer Protection and Consumerism. Recent Concepts: Green Marketing, Viral Marketing, Customer Relationship Management (CRM), Digital Marketing, B2B, B2C, C2C.

Recommended Books

1. Gary Armstrong and Philip Kotler, 'Marketing – An Introduction', Pearson Education.
2. Jim Blythe, 'Essentials of Marketing', Pearson Education.
3. Philip Kotler, 'Principles of Marketing', Prentice Hall.
4. R.S.N. Pillai, 'Modern Marketing: Principles and Practices', S. Chand & Sons.

MANAGEMENT ACCOUNTING

Subject Code – BCOMS4-502

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making

Course Outcomes: After completing the subject students will be able to analyse a company's financial statements and come to a reasoned conclusion about the financial situation of the company. Students will also learn how to use the accounting and business terminology

UNIT-I (15 Hrs.)

Meaning: Objectives, Nature and Scope of Management Accounting- Management Accountant Position- Role and Responsibilities, Relationship between Financial Accounting, Cost Accounting and Management Accounting.

UNIT-II (15 Hrs.)

Nature of Financial Statements, Concept of Financial Analysis - Tools of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis, Role of Accountant towards Preparations and Analysis of Financial Statements, EBIT-EPS Analysis.

UNIT-III (15 Hrs.)

Meaning: Importance, Utility of Ratios, Classification of Ratios - Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios. Managements Audit: Concept, Scope and Object of Management Audit.

UNIT-IV (15 Hrs.)

Meaning – Concept of Fund and Funds Flow Statement (FFS) – Uses and Significance of Funds Flow Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital Statement of Sources and Application of Funds - Cash Flow Analysis – Meaning and Concept – Comparison Between Funds Flow and Cash Flow Statements – Uses and Significance of CFS preparation of Cash Flow Statement as per Accounting Standards. Methods of Management Reporting – Requirements of a Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports under Different Situations

Recommended Books

1. S.N. Maheswari, 'Management Accounting'.
2. S.N. Goyal and Manmohan, 'Management Accounting'.
3. B.S. Raman, 'Management Accounting'.
4. R.S.N. Pillai and Bagavathi, 'Management Accounting'.
5. J. Batty, 'Management Accounting'.
6. Foster, 'Financial Statement Analysis', Pearson Education.

TALLY

Subject Code – BCOMS4-503

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To impart basic knowledge about Computerised accounting and equip students with application of Tally package.

Course Outcomes: Students will learn how to prepare the ledger accounts and group creation in tally software. They will practically know the working of vouchers and reports display in Tally.

UNIT-I (15 Hrs.)

Introduction to Accounting, Accounting as an Information System, Accounting Concepts and Conventions. Computerised Accounting: Meaning, Features, Advantages and Limitations, Manual Accounting Versus Computerised Accounting Systems: Special Aspects of Computerised Accounting, Codification of Accounts, Source Documents, Balancing Accounts in Computerised Accounting Systems, Trial Balance in Computerised Accounting Systems, Final Accounts in Computerised Accounting, and Bad Debts in Computerised Accounting. Modules and Auditing of Computerised Accounting. Development of Computerised Accounting System.

UNIT-II (15 Hrs.)

Introduction to Accounting Packages Tally, Salient Features of Tally, Getting Started with Tally: Start Up, Creating Company, Shutting, Altering and Deleting Company. Gateway of Tally and Various Options. Preparation of Ledger Account and Groups creation, Creating, displaying, altering and deleting Ledger Accounts in Tally. Preparation of various Accounting Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.

UNIT-III (15 Hrs.)

Accounting Reports Display in TALLY: Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts; MIS Reports Display in TALLY: Ration Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.

UNIT – IV (15 Hrs.)

Application of TALLY in Inventory Management: Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports. Statement, VAT/CST, TDS & Service Tax reports, Report generation & Report Printing. Security Control and Tally Audit.

Recommended Books

1. K.K. Nadhani, 'Implementing Tally ERP 9', B.P.B. Publications, New Delhi.
2. Neeraj Sharma, 'Computerized Accounting and Business Systems', Kalyani Publishers, Ludhiana.

AVIATION LAW, AIRCRAFT RULES AND REGULATIONS

Subject Code – BCOMS4-504

L T P C
3 0 0 3

Duration: 45 Hrs.

Course Objectives: The course is to enable the students to familiarize themselves with laws related to aviation and aircraft operations. To enable the Students to learn the legal background of this Aviation World and all the Rules and Regulations connected with Air Transportation including the International Regulations as well as all the relevant State Acts passed in this respect.

Course Outcomes: Objectives By the end of this course, a student will identify the laws of the aviation industry. Explain the rules and regulations for aircraft operations

UNIT-I (12 Hrs.)

Rules of Air

Definitions – Aerodrome, Aeroplane, Air traffic, Alternate aerodrome, Apron, Controlled aerodrome, Controlled airspace, Manoeuvring area, Pilot-in-command, Psychoactive substances, Taxiway, Applicability Of The Rules Of The Air, Compliance with the Rules of the air, Problematic use of psychoactive substances, General Rules - Protection of persons and property, Avoidance of collisions, Lights to be displayed by aircraft, Signals - Distress And Urgency Signals

UNIT-II (11 Hrs.)

Operation of Commercial Air Transport- Aeroplanes

General Requirements - Compliance with laws, regulations and procedures, Safety Management, Flight Operations, Air Operator Permit, Minimum flight Altitudes, Aerodrome Operating minima, Fuel and Oil Records, Passengers, Flight Preparation, Oxygen Supply, Duties of pilot-in-command, Aeroplane Maintenance - Operator's maintenance responsibilities

UNIT-III (10 Hrs.)

Registration / Deregistration of Aircraft

Definitions, Classification of Aircrafts, Procedure for Registration of Aircraft, Application For Registration of Aircraft, Change of Ownership, Aircraft Imported By Air, Registration Certificate And Validity of Registration of Aircraft, Issue of Duplicate Certificate of Registration, Cancellation of Registration of Aircraft, Fixation of Nationality And Registration Markings, Identification Plate, Registration fees.

UNIT – IV (12 Hrs.)

Provision of Medical Supplies in Aircraft

First- Aid Kit, Medical Kit, Niversal Precaution Kit, Requirement of Medical Supplies, Contents of The First-Aid Kit, Contents of Medical Kit, Contents of Universal Precaution Kit, Periodic Examination of The Kit , General Requirements.

Civil Aviation Regulations Authority

DGCA-Introduction to Directorate General of Civil Aviation- DGCA functions-DGCA Organization-DGCA as Regulatory Authority Aircraft Rules: Aircraft Act 1934, The Aircraft Rules 1937

Recommended Books

1. Aeronautical Information Circulars
2. —Aircraft Manual (India) Volumell – Latest Edition, the English Book Store, 17-1, Connaught Circus, New Delhi.
3. —Civil Aviation Requirements with latest Amendment)| – The English Book Store, 17-1, Connaught Circus, New Delhi.
4. -Aircraft Manual, C.A.R. Sec. II

Semester

6th

PRINCIPLES OF AIRLINE AND AIRPORT MANAGEMENT

Subject Code: BCOMS4-601

L T P C
4 0 0 4

Duration: 60(Hrs.)

Course Objectives: The aim of this course is

1. To enable the students to learn the development and growth of Aviation Industry in the world, which
2. To create the right foundation for a prospective career in Airlines and Airport Management for the Students future.

Course Outcomes: After undergoing this subject, the student will learn

1. History of Aviation and Development of Air transportation in India
2. Current challenges in Airline Industry and Competition in Airline industry
3. Airport planning-,Operational area and Terminal planning, design, and operation
4. Organization Structure of Airline Sectors Airline Terminal Management

UNIT-I (15 Hours)

Introduction: History of Aviation- Development of Air transportation in India- Major players in Airline Industry-Market potential of Indian Airline Industry— Current challenges in Airline Industry- Competition in Airline Industry.

UNIT-II (15 Hours)

ICAO – International Civil Aviation Organization

International body comprising Governments of various Countries Origin – Aims of ICAO, Functions of ICAO-Role of ICAO in International Air Transportation

IATA- International Air Transportation Association

IATA is the world organization of Scheduled Airlines of all countries Origin – Aims of IATA, Functions of IATA-Role of IATA in International Air Transportation.

UNIT-III (15 Hours)

Airport Management: Airport planning- Operational area and Terminal planning, design, and operation- Airport Operations-Airport functions- Organization structure of Airports Sectors- Airport Authorities- Global and Indian scenario of Airport management – DGCA –AAI.

UNIT-IV (15 Hours)

Airline Operations : Organization Structure of Airline Sectors Airline Terminal Management- Flight Information Counter/Reservation and Ticketing- Check In/Issue of Boarding pass-Customs and Immigration formalities-Co-ordination-Security Clearance-Baggage-Handling-Handling of Stretcher Passengers and Human Remains-Handling of CIP, VIP & VVIP- Co-ordination of Supporting Agencies /Departments.

Recommended Text Books / Reference Books:

1. Graham .A-Managing Airport an International Perspective –Butterworth Heinemann, Oxford-2001
2. Wells .A-Airport Planning and Management, 4th Edition-McGraw-hill, London-2000.
3. Doganis .R.-The Airport Business-Routledge, London-1992
4. Alexander T.Well, Seth Young –Principles of Airport Management-McGraw Hill 2003
5. P.S. Senguttuvan –Fundamentals of Airport Transport Management – McGraw Hill 2003

INTERNATIONAL BUSINESS MANAGEMENT

Subject Code – BCOMS4-602

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: The study of international business management provide students with a solid foundation of the political, economic, and cultural differences that exists among countries in the global marketplace.

Course Outcomes:

1. To understand the complexities related to international business operations.
2. To assess the main theories and concepts that applies to international business.
3. To analyze and evaluate the way in which firms expand into international markets.
4. To understand the business strategies necessary to compete in a global marketplace.

UNIT-I (15 Hours)

Introduction to International Business

Globalization and its growing importance in world economy: Impact of globalization: International business contrasted with domestic business –complexities of international business: Internationalization stages and orientation, modes of entry into international business.

UNIT-II (15 Hours)

International Business Environment

National and foreign environments and their components – physical, economic, demographic, cultural and political- legal environments, global trading environments – recent trends in world trade in goods and services: trends in India’s foreign trade.

UNIT-III (15 Hours)

Theories of International Trade

Commercial policy instruments tariff and non-tariff measures: Balance of payment account and its components. WTO – Its objectives, principles, organizational structures and functioning. An overview of other organization - UNCTAD World Bank and IMF.

UNIT-IV (15 Hours)

International Financial Environment

International financial system and institutions: foreign exchange markets, spot markets, spot rate quotations, bid ask spreads, trading in spot markets, cross exchange rates, forward market-rate, long and short forward position, forward premium, arbitrage, Hedging and Speculation. Foreign investments: Types and flows, foreign investment in Indian perspective.

Developments and issues in International Business:

Outsourcing and its potentials for India: Strategic alliances, mergers and acquisition: Role of IT in International business: International business and ecological considerations.

Recommended Text Books / Reference Books:

1. Cherunilam Francis, International business–5thedn, Prentice Hall India Learning Pvt Ltd
2. Justin Paul , International business / 5thedn/Prentice Hall India Learning Pvt Ltd
3. Sharan .V, International business; Pearson Education ; 2010
4. RBI report on currency and Finance, various issues.
5. WTO – Annual report, various issues.

FINANCIAL MANAGEMENT

Subject Code –BCOMS4-603

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To give insight into financial decision making and composition of different securities in the total capital structure and to familiarise the students with various factors considered while managing the Finance of a Company.

Course Outcomes: After completion of this course students will learn the basics of labour laws and industrial relations applicable in various business houses.

UNIT-I (15 Hrs.)

Financial Management: Goals of Financial Management – Financial Decisions – Financial Planning – Objectives and Principles of Sound Financial Planning – Long Term and Short Term Financial Plan – Factors Affecting Financial Plan.

UNIT-II (15 Hrs.)

Financing Decisions – Capital Structure – Factors Influencing Capital Structure – EBIT – EBT EPS- Analysis, Financial and Operating Leverages, Dividend Decisions- Dividend Policy- Determinants of Dividend Policy- Types of Dividend Policy - Forms of Dividend, Walter’s Model- Gordon’s Model- MM’s Hypothesis (Problems).

UNIT-III (15 Hrs.)

Cost of Capital, Investment Decisions – Capital Budgeting – Significance – Techniques of Evaluation of Investment Proposals - Payback Method – Return on Investment Method, Net Present Value Method and IRR Methods, Risk Analysis-Probability Approach, Expected Values – Standard Deviation – Sensitivity Analysis – Decision Tree Analysis (Problems).

UNIT-IV (15 Hrs.)

Planning and Forecasting of Working Capital, Importance of Adequate Working Capital- Excess or Inadequate Working Capital – Determinants of Working Capital Requirement – Cash Management, Receivable Management and Inventory Management – Sources of Working Capital.

Recommended Books

1. S.N. Maheshwari, ‘Financial Management’.
2. Khan and Jain, ‘Financial Management’.
3. Raj Dorai, ‘Financial Management’.
4. I.M. Pandey, ‘Financial Management’.
5. James C. Vanhorne, ‘Financial Management’.
6. Prasanna Chandra, ‘Financial Management’

ENVIRONMENTAL SCIENCES

Subject Code: BHSMC0-041

L T P C
3 0 0 3

Duration: 45 Hrs.

Unit-I

(08 Hours)

The Multidisciplinary nature of environmental studies, Natural Resources: Renewable and non-renewable resources

Unit-II

(15 Hours)

Natural resources and associated problems

a) Forest resources; b) Water resources; c) Mineral resources; d) Food resources; e) Energy resources; f) Land resources: Role of an individual in conservation of natural resources.

Unit-III

(12 Hours)

Ecosystems, Concept of an ecosystem, Structure and function of an ecosystem, Introduction, types, characteristic features of the ecosystems (a) Forest ecosystem (b) Grassland ecosystem (c) (d) Desert ecosystem (e) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit- IV

(10 Hours)

Environmental Pollution: Air pollution; Water pollution; Soil pollution

Recommended Books (Latest edition):

1. Y.K. Sing, Environmental Science, New Age International Pvt, Publishers, Bangalore
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India,
4. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
5. Clark R.S., Marine Pollution, Clarendon Press Oxford
6. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd. 8. Down of Earth, Centre for Science and Environment

ENTREPRENEURSHIP DEVELOPMENT

Subject Code – BCOMS4-604

L T P C
4 0 0 4

Duration: 60 Hrs.

Course Objectives: To impart basic knowledge and equip students with concept of entrepreneurship and to identify and develop the entrepreneurial talents of students by promoting creative thinking.

Course Outcomes: Students will take Entrepreneurship as a desirable and feasible career option. Student will be able to build the necessary competencies and motivation for a career in Entrepreneurship.

UNIT-I (14 Hrs.)

Introduction to Entrepreneur, Entrepreneurship and Enterprise, Importance and Relevance of the Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur - Challenges of Women Entrepreneurs - Types of Entrepreneurs - Characteristics of a Successful Entrepreneur. Entrepreneurial Competencies-Factors Affecting Entrepreneurial Growth – Role of Entrepreneur in Economic Development.

UNIT-II (16 Hrs.)

Identification of Business Opportunities and Tests of Feasibility Project Management – Feasibility and Viability Analysis – Technical – Financial – Network – Appraisal and Evaluation - Project Report Preparation, Mobilising Resources for Start-Up, Basic Start-up Problems.

UNIT-III (16 Hrs.)

Entrepreneurship and Micro, Small and Medium Enterprises Small Scale Industry, Product Range, Capital Investment, Ownership Patterns - Importance and role played by SSI in the Development of the Indian Economy - Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.

UNIT-IV (14 Hrs.)

Skill Development for Entrepreneurs. Business Incubation: Meaning, Setting Up of Business Incubation Centres, Meaning and Definition of a Sick Industry - Causes of Industrial Sickness, Preventive and Remedial Measures for Sick Industries.

Recommended Books

1. S.S. Kanka, 'Entrepreneurial Development', Sultan Chand & Sons.
2. Prasanna Chandra, 'Project Planning, Analysis, Selection, Implementation and Review', Tata McGraw Hill.
3. Vasanth Desai, 'Dynamics of Entrepreneurial Development', Himalaya Publications.
4. C.B. Gupta & N.P. Sreenivasan, 'Entrepreneurial Development', Sultan Chand & Sons.
5. Mark J. Dollinger, 'Entrepreneurship – Strategies and Resources', Pearson.

AUDITING AND CORPORATE GOVERNANCE

Subject Code – BCOMD4-611

L T P C
3 0 0 3

Duration: 45 Hrs.

Course Objectives: Provides working knowledge of Auditing, Vouching, internal Check and inspection of books of companies, Corporate Governance and Major Corporate Governance failures etc. It also includes legal provisions in this connection as per Companies Act in India

Course Outcomes: To provide working knowledge of the framework of auditing system in India. To develop an understanding of the duties, responsibilities, and liabilities of a company auditor. To familiarize the students with the understanding of issues and practices of Corporate Governance in the global and Indian context including case studies.

UNIT-I (11 Hrs.)

Introduction to Auditing

Meaning and definition of auditing, objects of Auditing, Advantages and limitations of Auditing, Classification of audit: Statutory audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit.

UNIT-II (12 Hrs.)

Internal check:- meaning, definition, objects and merits of Internal Check. Internal Check regarding cash sales, cash purchases, payment of wages and stores.

Vouching:- Meaning, definition and objects, vouching of cash transactions. cash receipts and cash payments, credit purchases and credit sales. Verification: meaning and definition.

Verification of Land and Buildings, Plant and Machinery, Stock in trade, Debtors, Goodwill and Creditors.

UNIT-III (11 Hrs.)

Company Audit and Audit of Limited Companies

Company Auditor: Qualifications and Disqualifications, Appointment and removal of auditor. Rights, Duties and liabilities of Company Auditor. Audit of Limited Companies:- Audit of Financial Statement –Balance Sheet & Profit & Loss a/c, Contents of Audit Report- Types of Audit reports. Recent trends in Auditing: Basic considerations of Audit in EDP environment, General EDP Environment, Relevance Auditing and Assurance Standards (AASs).

UNIT-IV (11 Hrs.)

Conceptual framework of Corporate Governance

Meaning, theories, Models and benefits of corporate Governance: Board committees and their functions: Insider trading: Rating agencies: Green governance/E- governance: clause 49 of listing agreement: Class action: Whistle Blowing: Shareholders Activism.

Recommended Books

1. T R Sharma, Auditing : Principles and Problems Agra : Sahitya Bhavan Publications ; 2013Publications ; 2013
2. B N Tandon, A Hank book of Practical Auditing/ 14th edn, New Delhi : S Chand & Company Pvt Ltd ; 2016
3. Kamal Guptha, Contemporary Auditing/6th edn : Tata Mc Grow Publishing ; New Delhi.
4. Shekhar K.C, Auditing: Vikas Publishing; Bangalore.
5. Dinakar Pagare, Auditing : Sulthan Chand & Sons, New Delhi ; 2016
6. B S Raman, Auditing 1st edn :New United Publishers : Mangaluru; 2016
7. Maxim Carl, Auditing : 1st edn/Universal King Publishers ;Mangaluru; 2016
8. Corporate Governance, Business ethics and CSR: Sharma J.P
9. Auditing and Assurance Standards: Institutes of Chartered Accountants of India ICAI,

BUSINESS ENVIRONMENT AND ETHICS

Subject Code – BCOMD4-612

L T P C
3 0 0 3

Duration: 45 Hrs.

Course Objectives: This paper aims to give insights on how a business operates in a dynamic social, cultural and economic environment. This helps to throw light on the policies of business which should be established and followed by the business men to achieve the objectives.

Course Outcomes: To understand the nature and scope of business

To make the students gain conceptual knowledge of the process of environmental scanning and analysis

To analyze the impact of technology on society, economy, and on individual plant

To familiarize the students with the industrial policies and the importance of small scale industries in economic growth

To describe the interface between culture and business

UNIT-I (11 Hrs.)

Introduction: - Meaning and features of business and business environment- Objectives of Business environment- Basic indicators of economic development; Performance of Indian Economy, Demographic dividend-Birth rate- Happiness index; Factors affecting business environment, business analysis tool PESTEL.

UNIT-II (12 Hrs.)

Natural Environment

Natural Environment: Meaning, Nature and impact of natural environment on business- Natural pollution- deforestation-ecology.

Economic Environment

Economic Environment: Nature- Economic factors- Economic system, Industrial policy (Latest development), Competition Act- FERA- comparison between FERA and FEMA- Monetary and fiscal policy, Exim policy- SSIs, Privatization-Forms- advantages & disadvantages

UNIT-III (11 Hrs.)

Technological Environment

Meaning and features of technological environment- Impact of technology on- mankind society-economy- environment- education and plant level implications, Management of technology institutional and other facilities to promote science and technology- Managing organizations in the virtual world.

UNIT-IV (11 Hrs.)

Political Environment

Political Institutions- Legislature-Executive-Judiciary- Indian constitution; Economic Roles of Government, Government's responsibility to business, Business's responsibility to Government.

Socio-Cultural Environment

Corporate Social responsibility of business- Business Ethics and Corporate Governance- Social audit, impact of culture on business- business participation in cultural affairs.

Recommended Books

1. Ashwathappa. (2011). Essentials of business environment. (11thed.). Bangalore: Himalaya publications.
2. Francis Cherunilam. (2011). Business Environment. (12thed.). Mumbai: Himalaya publishing house.
3. S.K.Mishra, P. (2011). Economic Environment. (5thed.). Delhi: Himalaya publishing house