SEMESTER III

SEMESTER: III	
COURSE NAME: Management Principles and Applications	
COURSE TYPE: CORE	COURSE CODE: BCHCR2131
Credit: 6	Marks: 100

LEARNING OBJECTIVES:
This course is designed to expose the students to management principles and the application thereof to strategic and tactical decision situations.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	**Introduction to Management**	I. *Management Concept:* Significance, Managerial Functions – An overview; Co-ordination (concept, types and techniques, essence of managing) II. *Evolution of the Management Thought:* Classical Approach – Contributions of Taylor, Fayol, Weber, Mary Parker Follet; Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach III. *Development of Management Thought*: MBO - Peter Drucker (Concept, Process, Benefits); Michael Porter – Five-force analysis, Three generic strategies, Value Chain Analysis; Senge's Learning Organisation (Features of Learning Organization)
2.	**Planning**	I. *Definition of planning and types of plans:* Strategic, tactical, operational, characteristics, importance. II. *Strategic planning:* Concept, process, Importance and limitations III. *Environmental Analysis and diagnosis (Internal and external environment):* Definition, Importance and Techniques (SWOT/TOWS, BCG Matrix, Competitor Analysis). IV. *Business Environment:* Macro and Micro environmental factors - Concept and Components V. *Decision-making:* Concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques - qualitative and quantitative (overview)
3.	**Organizing**	I. *Concept and process of organizing:* An overview; Principles of Organizing, departmentation; Span of management (concept, types: narrow and wide, factors deciding the nature of span, authority, responsibility, accountability, relationship); Different types of authority (line, staff and functional), Decentralization (concept, centralization vs decentralization); Delegation of authority (concept, principle, obstacles) II. *Formal and Informal Structure of organization:* Network Organization Structure.
4.	**Staffing and Leading**	I. *Staffing:* Concept of staffing, staffing process II. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Needs Hierarchy Theory;

		Hertzberg's Two-factor Theory, McGregor X and Y theory. III. *Leadership:* Concept, Importance, Major theories of Leadership – Trait and Behavioural theory; Leadership styles (Autocratic, Democratic and Laissez-faire), Tannenbaum & Schmidt Continuum Theory, Ohio University Studies, Michigan University Studies, Blake and Mouton's Managerial Grid Theory, Transactional Leadership vs. Transformational Leadership. IV. *Communication:* Concept, purpose, process; Oral and written communication; communication network (formal and informal channel); Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.
5.	**Control**	Concept, Stages of Control, Limitations, Types; Principles of Effective Control, Techniques of Control (traditional vs. modern) - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Overview)
6.	**Emerging Issues in Management and Case Studies**	Globalization, ethics, and responsibilities, workforce diversity, empowerment of employees, technological innovation, TQM (total quality management). Case studies from the entire syllabus.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Information assimilation and recall	Understand, reflect and articulate the basic concept of management along with the evolution of management and the development of different schools' management thoughts.
2.	Analytical and application orientation	Formulate and implement strategic plans and conduct the process of environmental analysis and diagnosis.
3.	Synthesis of concepts and their applications	Apply principles involved in organizing and depart-mentation with due consideration of the notions of authority and responsibility, accountability, the span of management as well as understand the implications of different organizational structures in terms of their organizational outcomes.
4.	Decision-making and interpersonal skills	Make informed staffing decisions based on an understanding of theories of motivation and principles involved in communication and leadership.
5.	Analytical, synthetical, and application orientation	Implement and apply control mechanisms.
6.	Divergent thinking	Appreciate emerging issues in management such as globalization, ethics and responsibility, workforce diversity, technological innovation, TQM, and also empowerment of employees and incorporate the implications thereof in decision making.

SUGGESTED TEXTBOOKS AND READING MATERIALS:

- Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.

- Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
- George Terry, *Principles of Management*, Richard D. Irwin
- Newman, Summer, and Gilbert, *Management*, PHI
- JamesH. Donnelly, *Fundamentals of Management*, Pearson Education.
- B.P. SinghandA.K. Singh, Essentials ofManagement, Excel Books
- Griffin, *Management Principles and Application*, Cengage Learning
- Robert Kreitner, *Management Theory and Application*, Cengage Learning
- TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai &Co. (Pvt. Ltd.), NewDelhi
- Peter F Drucker, *Practice of Management*, Mercury Books, London Note
- Prasad, L.M., *Principles, and Practice of Management.*, Sultan Chand & Sons, New Delhi.
- Stoner, Freemen & Gilbert, *Management*, Prentice-Hall, New Delhi
- C.B.Gupta, *Business Entrepreneurship and Management*, Sultan Chand & Sons, New Delhi.
- Northhouse, *Leadership*, Sage Publishing.
- Rowe, *Cases in Leadership*, Sage Publishing.

The latest edition of textbooks may be used.

SEMESTER: III	
COURSE NAME: DIRECT AND INDIRECT TAXATION - 1	
COURSE TYPE: CORE	COURSE CODE: BCHCR2132
CREDIT: 6	MARKS:100

LEARNING OBJECTIVE:
To provide basic knowledge and equip students with the application of principles and provisions of the Income-tax Act, 1961, Customs Act, 1962, and the related Rules.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
Direct Tax – Income Tax (70 Marks)		
1.	Introduction	**(a) Basic concept and Definitions** Assessee, Persons, Assessment Year, Previous Year, Income, Gross Total Income, Total / Taxable Income, Income of the previous year is taxed in the same year, Heads of Income, Sources of Income, Difference between Heads of Income and Sources of Income, Earned Income and Unearned Income, Tax Evasion, Tax Avoidance, and Tax Planning, Assessing Officer, Permanent Account Number (PAN), Tax Deduction Account Number (TAN). **(b) Residential Status and Incidence of Tax** Relevance of Residential Status, Residential Status, and Citizenship, Residential Status of Individual (Sec.6), Residential Status of Hindu Undivided Family, Residential Status of Firm, Residential Status and Incidence of Tax (Sec.5). **(c) Incomes Exempt from Tax (Sec. 10)**
2.	Computation of Income under different Heads of Income	**(a) Income under the head "Salaries"** **(b) Income under the head "Income from House Property"** **(c) Income under the head "Profits and Gains of Business or Profession"** [Sec. 28, 30, 31,32, 35, 35D, 36(1), 37(2B), 37(1), 40(a)(i),40(a)(ia), 40(a)(iii), 40A (2), 40A (3), 40A (7), 40A (9), 43B, 41(1), 41(2), 41(3), 41(4)]. **(d) Income under the head "Capital Gains"** [Sec. 2(14), 2(47), 45(2), 45(5), 48, 49(1), 50, 51, 50C, 54,54B, 54D, 54EC, 54F]. **(e) Income under the head "Income from Other Sources"** [Sec. 56, 56(1), 56(2)(i), 56(2) (ib), 56(2) (id), 57].
Indirect Tax - Customs Duty (30 Marks)		
3.	Basic concept and Definitions	Nature & Types of Customs Duty; Definition as per Customs Act- Territorial Waters and Customs Waters, Indian Customs Waters, Indian Exclusive Economic Zone; High Seas, Customs Station, Customs Bonded Warehouse, Customs Area, India, Import, Export.
4.	Valuation for Customs Duty	Find out the Value for the purpose of Customs Duty- Inclusions or Exclusions from Customs Value.

COURSE OUTCOMES: After completion of the course, learners will be able to know:

Unit No.	Course Outcomes
Direct tax	
1.	The students will be familiar with various definitions and concepts of Direct Tax elements and understand the rules and computation of Residential Status and Incidence of Tax.
2.	Students will be able to compute five heads' income as per provisions of Income Tax.
Indirect Tax	
3.	Students will be familiar with the nature, types, and various nomenclature of Customs Duty.
4.	Students will be able to compute Customs Duty after making the valuation of Customs Goods.

Suggested Readings:

1. Students' Guide to Income Tax Including GST: Dr. V. K. Singhania, Dr. Monica Singhania, Taxmann Publication.
2. Law & Practice of Direct & Indirect Taxes -By Dr. C H Sengupta. Dey Book Concern.
3. Customs Law: CA. K.M. Bansal. Taxmann Publication.

The latest edition of textbooks may be used.

SEMESTER: III	
COURSE NAME: Indian Economy	
COURSE TYPE: CORE	COURSE CODE: BCHCR2133
CREDIT: 5	Marks: 100

LEARNING OBJECTIVES:

The objectives of the course are to help the students to develop the theoretical and empirical knowledge relating to the society, policy, and economy of India. The course has been prepared in the background of globalization and also reflected the adverse effects of the current pandemic situation.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	**Basic Issues in Economic Development**	Concept of economic growth, sources and importance of economic growth, Meaning of Economic Development, Construction and interpretation of HDI; international variations in development measures; comparing development trajectories across nations and within them, India's relative position in the world economy and also amongst its neighbouring countries with reference to per capita income, HDI, health, education and poverty, concept of inclusive growth, Pillars of factor driven growth for India: Physical capital, human capital, infrastructural capital and institutional capital ; concept of Sustainable Development.
2	**Indian Economy under Different Policy Regimes**	Indian economy on the eve of Independence – low level of economic development under the colonial rule in terms of agriculture, industry, and foreign trade - Composition of national income and occupational structure, Growth and Structural Change Since 1950 – Coordination failure - Evolution of Economic Planning and State-dominated import substitution development strategy - the post 1991 globalization strategies based on stabilization and structural adjustment packages to stimulate growth through competition and trade - Shift in policy direction from prescriptive to indicative planning and redefined role of the State - Macroeconomic Policies and their Impact on the Indian economy - Fiscal Policy and monetary policies.
3	**Sectoral Trends and Issues**	**(1) Agriculture**: Policies and Performance in Agriculture, Agricultural marketing, Food security and food policy, Pricing and procurement, Reforms in Agricultural Sector and Farm Bills. **(2) Industry**: Policies and Performance in Industry, Output, employment and productivity growth, Regional variation of industrial growth, Middle and small scale industries- problems and prospects, Public sector and Disinvestment, Foreign direct investment in the industry. **(3) Service Sector**: Classification, growth and sectoral shares since 1991, growth drivers- Factors underlying the service sector growth, Liberalisation in Services, FDI in services. **(4) External Sector:** Performance of India's Foreign Trade & Balance of Payments.

4	**Growth, Development and Structural Change**	a) Poverty - Magnitude and determinants- poverty line and multidimensional poverty index- non-income poverty dimension – growth and poverty reduction- Impact of COVID-19 on poverty.
		b) Unemployment – Concepts and measurement – characteristics and structure of the Indian labour market – trends and pattern of employment growth – employment perspective- Impact of COVID-19 on unemployment.
		c) Inequality - Concepts and measurement – inequality after economic reforms - Impact of COVID-19 on inequality.
		d) Demography and Development - Demographic concepts; birth and death rates, age structure, fertility and mortality, Demographic transitions during the process of development; Demographic dividend and the window of opportunity.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Analytical	Develop ideas of the basic characteristics of the Indian economy and its position in the world economy.
2.	Critical Evaluation	Grasp the importance of planning undertaken by the government of India, have knowledge of the various objectives, failures, and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
3.	Policymaking	Understand agriculture, industry, and services as the foundation of economic growth and development, analyse the progress and changing nature of these sectors and its contribution to the economy as a whole.
4.	Future Prospects	Understand the problems or hindrances of the growth of Indian Economy in terms of inequality, unemployment, poverty, population and environmental issues.

SUGGESTED TEXTBOOKS AND READING MATERIALS:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and K P M Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. Ahluwalia, Montek *S. State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
10. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.
11. Schwab, K. (2015): The Global Competitiveness Report, 2015-2016: World Economic Forum.
12. World Development Report (Latest Available)
13. Mahendra Dev, S. (2008): Inclusive Growth in India, OUP.

14. Kapila, U. (2016): "Indian Economy Today", Chapter 41, pp. 1002-1013, Indian Economy Since Independence, Academic   Foundation.

15. Dreze, Jean and Amartya Sen (2013): An Uncertain Glory: India and Its Contradictions. Allen Lane: Penguin Books.

16. Kapila, U. (2016): "Growth and Structural Change Since 1950 (Editorial Notes)", Chapter 9, pp 165- 216, Indian Economy Since Independence, Academic Foundation.

17. Basu, K. (2005): India's Emerging Economy: Performance and Prospects in the 1990s and Beyond, Oxford University Press.

18. Panagariya, A. (2010): India: The Emerging Giant, Oxford University Press.

19. Kapila, U. (2016): "Agricultural Development in India Performance, Issues and Policies", Chapter 21, pp. 555-580, Indian Economy Since Independence, Academic Foundation.

20. Kapila, U. (2016): "Food Inflation in India: Diagnosis and Remedies", Chapter 25, pp. 639-650, Indian Economy Since Independence, Academic Foundation.

21. Kapila, U. (2016): "Industrial Development and Policies Since Independence: Growth without Employment", Chapter 28, pp. 713-735, Indian Economy Since Independence, Academic Foundation.

22. Kapila, U. (2016): "The Employment Problem in India and the Phenomenon of the Missing Middle", Chapter 33, pp. 825-834, Indian Economy Since Independence, Academic Foundation.

23. Kapila, U. (2016): "Services in India's Growth Process (Editorial Notes)", Chapter 34, pp. 835-857, Indian Economy Since Independence, Academic Foundation.

24. Panagariya, A. (2010): India: The Emerging Giant, Oxford University Press.

25. Srinivasan, T. N. (2000): Eight Lectures on India's Economic Reforms, Oxford University Press.

26. Nayyar, Gaurav (2012): The Service Sector in India's Development, OUP.

27. J. Bhagwati & A. Panagariya (2012): India's Tryst with Destiny, Collins Business.

28. Pulapre Balakrishnan, 2007, the Recovery of India: Economic Growth in the Nehru Era, Economic and Political Weekly, November.

29. Mahendra Dev, S. (2016). Economic reforms, poverty and inequality.
(http://www.igidr.ac.in/pdf/publication/WP-2016-009.pdf)

30. Khera, R. (2011). Revival of the public distribution system: evidence and explanations.
(https://web.iitd.ac.in/~suban/COP290/stuff/pds/XLVI_44&45_(PDS%20survey)_Reetika_Khera.pdf)

31. World Bank. (2020). Poverty and Distributional Impacts of COVID-19: Potential Channels of Impact and Mitigating Policies. *Poverty and Equity Global Practice*.
(https://pubdocs.worldbank.org/en/980491587133615932/Poverty-and-distributional-impacts-of-COVID-19-and-policy-options.pdf)

32. Chhibber, A., & Gupta, S. (2018). Public sector undertakings: Bharat's other Ratnas. *International Journal of Public Sector Management*.
(https://www2.gwu.edu/~iiep/assets/docs/papers/2017WP/ChhibberIIEPWP2017-6.pdf)

33. Sarkar R. and Sinha A. (2017). Economics of Sustainable Development, Business Expert Press.

SEMESTER: III	
COURSE NAME: Business Mathematics and Statistics-I	
COURSE TYPE: GE	COURSE CODE: BCHGE2134T/P
CREDIT: 6	Marks: 100

LEARNING OBJECTIVES:
1. To develop the student's ability to deal with numerical and quantitative issues in business.
2. To enable the use of statistical, graphical, and algebraic techniques wherever relevant.
3. To have a proper understanding of Statistical applications in Economics and Management.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Statistical Data and Descriptive Statistics	Nature and Classification of Data: qualitative and quantitative data; primary data and secondary data; four types of scale data; discreet and continuous data; univariate, bivariate, and multivariate data; time-series data; spatial data, longitudinal data, spacio temporal data; and cross-sectional data. Shapes of Distributions: • Measures of Central Tendency • Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. • Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination). • Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. • The idea of Moments, Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis.
2	Probability and Probability Distributions	• Basic idea of Permutation and Combination. • Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability; Conditional probability and Bayes' Theorem. • Expectation and variance of a random variable. • Probability Distributions. • Binomial distribution: Probability distribution function, Constants, Shape, Fitting of the binomial distribution. • Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. • Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities.
3	Simple Correlation and Regression Analysis	• Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties. Correlation and Probable error; Rank Correlation. • Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression

		coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.
4	**Matrices and Determinants**	• Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application, Rank of a Matrix. • Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).
5	**Calculus I**	• Mathematical functions and their types- linear, quadratic, polynomial, exponential. • Logarithmic function Concepts of limit, and continuity of a function. • Concept and rules of differentiation. Application of differentiation, rate measure, slope, increasing and decreasing functions, Maxima and Minima involving second or higher order derivatives.

Practical Lab:

The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to the formation of frequency distributions and calculation of averages, measures of Dispersion, and variation, correlation and regression co-efficient.

Unit No.	Unit Name	Topics
1	LAB OUTLINE	1. Basics of Research Methodology and Introduction of SPSS 2. Running SPSS and The Initial SPSS window(s) • Running SPSS • The Initial SPSS window(s) • Basic Commands Overview • The Title Bar • The Menu Bar • The (Power) Tool Bar • The Data Editor (Data View and Variable view) • The Status Bar 3. Sample SPSS session • Open File • List Cases • Frequencies • Explore • Graphics 4. Creation of a small data file and computation of new variables • Handling data in SPSS Data Entry-Concept of variable view, data view, output view, draft view, and syntax view. • Data Editing • Data transformation • Computation of new (or existing variables) • Data Re-coding 5. Descriptive statistics

- Construction of frequency table
- Measures of Central Tendency
- Measures of dispersion
- Skewness & Kurtosis
6. Graphing your data
    - Simple bar graph
    - Histogram
    - Pie chart
    - Box plot
    - Scatter plot
7. Correlation and Regression (Bivariate & Multivariate cases)

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

1. Describe and discuss the key terminology, concepts tools, and techniques used in business statistical analysis
2. Critically evaluate the underlying assumptions of analysis tools
3. Understand and critically discuss the issues surrounding sampling and significance
4. Discuss critically the uses and limitations of statistical analysis
5. Solve a range of problems using the techniques covered
6. Conduct basic statistical analysis of data.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

- J. Chakrabarti. Business Mathematics and Statistics- I. Dey Book Concern.
- Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, Vol. I. World Press Private Limited.
- N. G. Das Statistical Methods. McGraw Hill Education.
- J.K. Sharma, Business Statistics, Vikas.
- Vohra N. D., Business Statistics, McGraw Hill Education.
- Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
- Gupta. S.C. Fundamentals of Statistics. Himalaya Publishing House.
- Anderson, Sweeney. and Williams, Statistics for Students of Economics and Business, Cengage Learning.

SEMESTER: III	
COURSE NAME: E-COMMERCE	
COURSE TYPE: SEC	**COURSE CODE: BCHSE2153T/P**
CREDIT: 4	**Marks: 100**

LEARNING OBJECTIVES:
1. To make the students aware of the latest trends in e-commerce and resource planning.
2. To make students acquainted with web page designing and the website building tool.
3. Students will learn about security issues, techniques, and challenges.
4. Students will be made aware of the trends in digital marketing.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
MODULE A: E-COMMERCE (THEORY) - Total Marks: 80		
1	Overview of E-Commerce	• Concept of E-Commerce & E-Business, Concept of E-Governance • E-commerce Business Models - Concept, Key Elements, Features, Benefits and Challenges • Major E-commerce Business Models -B2B, B2C, C2C, B2G, C2G, G2G, D2C • Revenue Models of E-Commerce - Sales Revenue Model, Subscription based Revenue Model, Referral Fee Revenue Model, Marketplace (Advertising, Pay Per Click) Revenue Model • Technology Platforms for E-Commerce – Concept, Pros and Cons
2	Enterprise Resource Planning	• Definition and Concept of ERP, Types (Traditional ERP, Digital or E-ERP), Phases of ERP, Modules of ERP, Available Products (Zoho, OpenERP, SAP), Challenges of ERP • E-CRM - Definition and Concept of E-CRM, Types of E-CRM, Components of E-CRM, E-CRM Application Areas • E-SCM – Definition and Concept of E-SCM, Types of E-SCM, Components of E-SCM, Major Trends of E-SCM
3	Digital Marketing	• Concept, Types of E-marketing (SEO – onsite & offsite, SEM, SMM, Email Marketing, Affiliate Marketing, Content Marketing, Community Building & Marketing, Video Marketing) • Means of advertising (Banner, Pop-up, sponsored link, email), Branding on Internet • Key Metrics to measure success
4	E-Commerce Security	• Dimensions of E-commerce security, Cyber Threats in the E-commerce environment (hacking, spoofing, sniffing, phishing, cyber-vandalism) • Offences and Cyber-crimes (IT Act 2000) • Technology Solutions (Concept and types of Encryption, Decryption (Symmetric & Asymmetric), Protected Networks (Firewall, DMZ, VPN), Digital Signatures and Certificates • Secure Electronic Transaction - Protocols (https, SSL, SET), Payment Gateway, Online Payment Mechanism, Risks involved (Tax evasion, Fraud), Concept of Crypto-Currency
At least one case study to be discussed against each chapter.		
MODULE B: E-COMMERCE (PRACTICAL) - Total Marks: 20		
1	Web Site Designing	Basics of HTML tags and attributes, setting up an E-commerce website using online website building tool.
2	Digital Documentation	Document designing & formatting (Table, Watermark, Header/Footer, Image, Indents, Paragraph), Mail merge, Table of Contents, Indexing, Bibliography.

Course Outcome:

Sl. No.	Course Outcome
1.	Studentswilldeveloptheirskillsinwebsitedesignthroughonlinetools.
2.	Students will gain a detailed idea about the current business activities in online mode.
3.	A betterunderstandingofthee-commercemodelsandthemetricsforperformancemeasurement.
4.	Fairknowledgeaboutthecybersecurityissuesandthewaystocombatthosefroma business perspective.

SUGGESTED READING:

THEORY

• Dave   Chaffey, "E-Business and E-Commerce Management: Strategy, Implementation and Practice", Pearson
• Sidney Laurence Huff, Michael Wade, Scott L. Schneberger, Sid L. Huff, "Cases in Electronic Commerce", McGraw-Hill Higher Education
• Judy Strauss, Frost Raymond D, Alexa Fox, "E-Marketing", Pearson
• Dimitris N. Chorafas, "Integrating ERP, CRM, Supply Chain Management, and Smart Materials", CRC Press
• Jules Miller, "E-Commerce Security Threats", Grin Publishing
• SaifedeanAmmous, "The Bitcoin Standard: The Decentralized Alternative to Central Banking", Wiley
• P.T.Joseph S.J., "E-Commerce: An Indian Perspective", P.H.I.
• Parag Kulkarni, Sunita Jahirabadkar &Pradip Chande, "E-Business", OUP.
(Latest edition of the book is recommended)

PRACTICAL

• Matt Isherwood, "Designing Ecommerce Websites: A UX Design Handbook for Great Online Shops", Transmitter Press
• NavneetMehra, Bunny Mehra, "Website Development Using HTML and CSS - A Practical Step-By-Step Guide to Develop E-Commerce Store", Unicorn Books
• James J. Marshall, "Beginning Microsoft Word Business Documents: From Novice to Professional", Apress
• Ivan Bayross, "Web Enabled Commercial Application Development Using HTML, JavaScript, DHTML and PHP", BPB.
(Books for the latest version of the software are recommended)

SEMESTER IV

SEMESTER: IV	
COURSE NAME: COST AND MANAGEMENT ACCOUNTING - 2	
COURSE TYPE: CORE	COURSE CODE: BCHCR2141
CREDIT: 6	Marks: 100

LEARNING OBJECTIVES:

The course aims to enhance the abilities of learners to develop the concept of cost and management accounting and its significance in business. The course further aims to enable the learners in understanding, develop, and apply the tools and techniques of cost and management accounting in financial decision-making with respect to business entities. It seeks to develop students' competence toward cost ascertainment, planning, and control, and managerial decision making.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Process Costing, Joint Products, and By-Products	• Process cost recording, Process loss, Abnormal gains and losses, Inter-process profit, Equivalent units of production, Valuation of work in process. • Introduction to Joint Products and By-Products.
2.	Budgetary Control	• Meaning of Budget, Essentials of Budget, Budget Manual, Principal or Key budget factors, Preparation of Budget and monitoring procedures. The use of budget in planning and control. • Preparation of Functional budget for operating and non-operating functions, Cash budget, Flexible budget. • Zero Based Budgeting (ZBB).
3.	Standard Costing	• Setting up of Standards, Types of Standards, Standard Costing as the method of performance measurement, Standard Costing, and Budgetary Control – difference. • Calculation of Cost Variances - Material Cost Variance, Employee Cost Variance, Variable Overhead Variance, and Fixed Overhead Variance.
4.	Marginal Costing and Cost-Volume-Profit Analysis	• Basic concepts of marginal costing, Determination of cost of a product under marginal costing method, determination of cost of finished goods, Comparison of Marginal costing with absorption costing method - Reconciliation of profit under Marginal costing and Absorption costing methods. • Cost-Volume-Profit (CVP) Analysis: CVP assumptions and uses; Break-Even Analysis: Break-Even Point and Margin of Safety; Contribution margin, Break-even, and profit volume charts, Contribution to sales ratio, Angle of Incidence, Multi-product break-even analysis. • Consideration of Limiting factor (key factor), Cost Indifference Point.

6.	Application of Marginal Costing techniques to Decision Making	Steps in the decision-making process, Concept of Relevant costs and benefits, Various short-term decision-making relating to:
		  i. Profitable Product-mix,
		  ii. Acceptance or Rejection of special/export offers,
		  iii. Make or buy, Addition or Elimination of a product line, and
		  iv. Operate or shut down.

All units will be covered as per the requirements of relevant standards as issued by the ICMAI/ICAI.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to evaluate and analyze the implications of the management accounting system in an organization.

Unit No.	Course Outcomes
1.	Elucidate the meaning, objectives, nature, and scope of Process costing and the concept of Joint product and By-product.
2.	Draw up Production Budget, Cash Budget, Fixed and Flexible Budget, Sales Budget and clearly understand Zero-Based Budgets.
3.	Understand the concept of standard costs and be able to execute Variance Analysis with respect to material, labour, and overhead.
4.	Understand the meaning of marginal costing along with its components, and difference between Absorption Costing and Variable Costing.
5.	Execute a Cost-volume-profit analysis and a Break-even analysis, compute Profit/Volume Ratio, Angle of Incidence, margin of safety, Key factor(s) and be able to determine cost indifference point.
6.	Clearly understand the concept of relevant information and the use of such information for various short-term decision-making situations, including operational decisions.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

- Dr. M. Hanif – "Modern Cost and Management Accounting", McGraw-Hill Education Pvt. Ltd.
- Saxena and Vashist – "Cost and Management Accounting (Text)", Sultan Chand and Sons.
- Dr. B. Banerjee – "Cost Accounting", Prentice Hall, India.
- Ashis Bhattacharya – "Cost Accounting", Prentice Hall, India.
- Basu and Das – "Cost and Management Accounting", Rabindra Library, Kolkata
- Mowen, M. M., & Hansen, D. R. - Cost Management. Stanford: Thomson

SEMESTER: IV	
COURSE NAME: COMPUTER APPLICATIONS IN BUSINESS	
COURSE TYPE: CORE	**COURSE CODE: BCHCR2142T/P**
CREDIT: 6	**Marks: 100**

LEARNING OBJECTIVES:

1. To make students learn the basic and advanced concepts of Database Management systems.
2. To create awareness about the recent industry trends such as cloud computing, and IoT.
3. To introduce the concept of ensuring continuity in business during a crisis.
4. To develop skills of using application software required in business.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
MODULE A: COMPUTER APPLICATIONS IN BUSINESS (THEORY) - Total Marks: 20		
1.	Database for Business	• Relational Database Management System – Concept (Data, Data Types, Character, Field, Record, File, Database, Information, RDBMS), ACID properties, Important Terms (Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Entity Integrity, Referential Integrity, Table, Relation, Views, SQL, Data Dictionary, Schema, Metadata), Advantages of SQL, Types of SQL commands (DDL, DCL, DML, TCL) • Database for Business Performance Improvement - OLAP & OLTP, Data Lake, Data Warehousing (Concept, Features, Architecture & Analytical Techniques -Roll up, Drill Down, Slicing, Pivot), Data Mining and Forecasting, Data Mart, Data Backup (Concept & Types)
2.	Recent Trends in Business	• Business Applications of Cloud Computing – Concept, Benefits of Cloud Computing, Types of Cloud (Private/VPN, Public, Hybrid), Services offered in cloud computing (IaaS, PaaS, SaaS), Challenges in Cloud Computing, Cloud Pricing Model • Business Continuity Planning – Concept and Significance of BCP • Internet of Things – Concept of IoT and Its Application Areas in Business
At least one case study to be discussed against each chapter.		
MODULE –B COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL) - Total Marks: 80		
1.	Electronic Spreadsheet for Business	• Basics of electronic spreadsheet – Data presentation, Sorting, common mathematical functions Designing simple invoice, Graphical representation of simple data, linking data through cell references, Defining Name Feature • Introduction to Financial and Logical functions – Calculation of Rate of Return on Investment, Calculation of current investments / future investments, EMI Calculation, calculations based on criteria • Setting Criterion on Data - Data Validation, Conditional Formatting • String Functions – Basic functions (Upper (), Lower(), Trim(), Right(), Left(), Len(), Mid()) • Introduction to Statistical Functions – Basic Functions (Mean, Median, Mode, Standard Deviation, Correlation, Regression) • Advanced Financial Functions – Depreciation Calculation (SLN(), DB()), Loan Amortization Table (ISPMT()) • Data analysis tools – Lookup functions, What-if analysis (Goal Seek, Scenario). • Advanced Features – Macro, Pivot Table, External data handling

2.	Introduction to Database Management System	Designing business applications using SQL (DDL & DML): Table creation and modification (Create, Alter, Drop), Setting the constraints (Primary Key & Foreign Key), Data manipulation (Select, Insert, Update, Delete).
3.	Introduction to Computerized Accounting Package	• Basic Concepts - Company creation, Ledger creation, creation of opening Balance • Sheet • Inventory – Creation of Stock Items, Stock Group, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials) • Voucher Entries – Basic voucher types - Payment, Receipt, Contra, Journal • Cost Centre, Cost Category • Order Processing – Purchase Order Processing, Sales Order Processing • Purchase Bill and Sales Invoice Creation • Bank Reconciliation • Tax implementation – GST (Interstate & Intrastate), TDS • Backup & Restore

COURSE OUTCOMES:

Sl.No.	CourseOutcomes
1.	Students will gain fair knowledge about business data processing.
2.	Students will be acquainted with the concepts of cloud-computing and IoT in business.
3.	Students will develop the skills to use spreadsheets and Structured Query Language (SQL).
4.	Students will be equipped with the basics of the accounting cycle through accounting software.

Suggested Readings:

Theory

1. Michael H. Hugos, Derek Hulitzky, "Business in the Cloud: What Every Business Needs to Know About Cloud Computing", Wiley
2. Ken Doughty, "Business Continuity Planning: Protecting Your Organization's Life", CRC Press
3. Sudha Jamthe, "The Internet of Things Business Primer: How to Build an IoT Business",Create Space Independent Publishing Platform
4. Introduction to Information Technology, ITL Education, Pearson Education
5. Ramesh Behl, "Information Technology for Management", McGraw Hill
6. Reema Thareja, "Information Technology and Its Applications in Business", OUP
7. Jiawei Han, Micheline Kamber, Jian Pein, "Data Mining Concepts and Techniques", third edition, Morgan Kaufmann Publishers
8. Alex Berson, Stephen Smith, "Data Warehousing, Data Mining, & OLAP", McGraw Hill Education
9. Jonathan Eckstein, Bonnie R. Schultz, "Introductory Relational Database Design for Business, with Microsoft Access", Wiley

(Latest edition of the books is recommended)

Practical

1. Manohar Hansa Lysander, "Data Analysis and Business Modelling Using Microsoft Excel, PHI
2. "SQL Quick Start Guide: The Simplified Beginner's Guide to Managing, Analysing, and Manipulating Data with SQL", Clydebank Media LLC
3. Tally Education Pvt. Ltd., "Official Guide to Financial Accounting Using Tally. ERP9 with GST", BPB publications
4. Computerised Accounting System and E-Filing of Tax Return, CA Roshan Lodha, Lawpoint Publication
5. Mastering MSOffice, Bittu Kumar, V&S Publishers
6. ComdexTally.ERP9 Course Kit with GST and MS Excel, Vikas Gupta, Dreamtech

The latest version of the software is recommended.

SEMESTER: IV	
COURSE NAME: CORPORATE LAW	
COURSE TYPE: CORE	**COURSE CODE: BCHCR2143**
CREDIT: 6	**Marks: 100**

LEARNING OBJECTIVES:

- Have a proper understanding of corporate laws.
- Solve complex legal problems faced by the companies
- Increase the ability of reasoning on the existing laws, rules, and regulations of the corporate life.
- Think and resolve the divergent views of the judiciary on complex corporate matters.
- Comprehend complex corporate ideas in simple terms.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
Companies Act, 2013		
1	**Introduction**	Meaning of Company and Registrar of Companies; Characteristics of a company; lifting of the corporate veil; types of companies including one-person company, small company, associate company, and dormant company; association not for profit; illegal association; formation of the company, on-line filing of documents, promoters and their legal position, pre-incorporation contract; on-line registration of a company; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts.
2	**Incorporation and Prospectus**	Memorandum of association; Articles of association; Doctrine of ultra-vires; Doctrine of constructive notice and doctrine of indoor management; Prospectus - shelf and red herring prospectus, misstatement in the prospectus, Liabilities for such misstatement; Annual Returns.
3	**Management and Administration**	• **Directors**: Classification of directors, women directors, independent director, small shareholders' director; Directors' qualifications and disqualifications, director identity number (DIN); Appointment, legal positions, powers and duties of directors; Removal of directors; Key managerial personnel, managing director, manager. • **Meetings**: Meetings of shareholders; Types of meetings; Convening and conduct of meetings; Requisites of a valid meeting; Postal ballot, meeting through video conferencing, e-voting. • **Committees of Board of Directors**: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.
4	**Winding up, Insider Trading, Whistleblowing (Concept and Mechanism), and CSR**	• Winding Up: Concept and modes of Winding Up. • Insider Trading: meaning; legal provisions; • Whistleblowing: Concept and Mechanism. • Corporate Social Responsibility - Sec. 135

5	**Prevention of Oppression and mismanagement**	Prevention of Oppression and mismanagement –Meaning, power of the Tribunal, application to the Tribunal, public interest, limitation, relief.
Insolvency and Bankruptcy Code, 2016		
6	**Insolvency and Bankruptcy Code, 2016**	Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1	ability to increase the power to reason	To have a broad and in-depth knowledge of business law in corporate life
2	solve complex legal problems	Ability to apply the legal principles and theories in day-to-day life
3	make proper planning in corporate life	To identify the relationship between existing principles of law and ethics.
4	learn from experience	To explore the potential legal issues coming up in society.
5	Comprehend complex ideas, think and decide	to explore the views of the Hon'ble Supreme Court, High Courts, and the NCLT and NCLAT.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat LawHouse, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B.Com. (Hons.) CBCS 14
4. Reena Chadha and Sumant Chadha, Corporate Laws, ScholarTech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern BookCompany
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
8. A Compendium of Companies Act 2013, along with Rules, byTaxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet& Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

NOTE: Kindly refer to the latest text books and bare acts as the laws are being amended very often.

SEMESTER: IV	
COURSE NAME: Business Mathematics and Statistics-II	
COURSE TYPE: GE	COURSE CODE: BCHGE2144T/P
CREDIT: 6	Marks: 100

LEARNING OBJECTIVES:
The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Calculus II	• Partial Differentiation Partial derivatives up to second-order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials. • Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. • Integration: Standard forms. Methods of integration - by substitution, by parts, and by use or partial fractions; Definite integration; Finding areas in simple cases
2	Mathematics of Finance	• Rates of interest-nominal, effective- and their inter-relationships in different compounding situations. • Compounding and discounting of a sum using different types of rates. • Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)
3	Linear programming	• Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Degeneracy concept using rank of a matrix.
4	Index Numbers	• Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted. Tests of adequacy of index numbers. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY
5	Time Series Analysis	• Components of time series; Additive and multiplicative models, Trend analysis: Fitting of trend line using the principle of least squares – linear and parabolic; moving averages method. Seasonal variations: Calculation of Seasonal Indices using Simple averages. Uses of seasonal indices.
6	Sampling Theory and Inferential Statistics	• Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling). • Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions. • Testing of Hypothesis: z-test, t-test (specified mean and proportion, equality of means and proportions) and Chi-square test (goodness of fit and independence of attributes).

In addition, the students will work on Excel for solving linear programming problems and mathematics of finance topics listed above. The software SPSS will be used to solve a few practical problems by testing of the hypothesis.

Unit No.	Unit Name	Topics
1	LAB OUTLINE	1. Solution of linear programming problems using Excel Solver. 2. Use Spreadsheet or Mathematica in the field of finance and annuity calculations 3. Testing of Hypothesis: z-test, t-test (specified mean and proportion, equality of means and proportions), and Chi-square test (goodness of fit and independence of attributes).

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:
1. Ability to summarize and present data to a diverse audience.
2. Understand and use sampling and inferential statistics.
3. Ability to use spreadsheet software for data analysis and statistical model building.
4. Learn management science tool linear and integer programming.
5. Identify opportunities for the application of management science tools.
6. Ability to build and solve linear programming models using spreadsheet software.
7. Develop critical thinking and problem-solving skills.

SUGGESTED TEXTBOOKS/ READING MATERIALS
- J. Chakrabarti. Business Mathematics and Statistics- II. Dey Book Concern.
- J. K. Das. Statistics for Business Decisions. Academic Publishers.
- Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, Vol. II. World Press Private Limited.
- G. V. Shenoy and M. Pant. Statistical Methods in Business and Social Science. Macmillan.
- Budnick, P. Applied Mathematics. McGraw Hill Education.
- R.G.D. Allen, Mathematical Analysis for Economists.
- Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
- Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
- Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
- D. George and P. Mallary. SPSS for Windows: step by Step. Pearson Education.
- S.L Gupta. & Gupta Hitesh. SPSS 17.0 for Researchers. International Book House Pvt. Ltd.

SEMESTER: IV	
COURSE NAME: Entrepreneurship	
COURSE TYPE: Skill-enhancement Elective Course (SEC)	COURSE CODE: BCHSE2145
Credits: 4	Marks: 100

LEARNING OBJECTIVES: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	**Introduction**	• Meaning, scope and importance of Entrepreneurship. • Evolution of entrepreneurial thought. • Entrepreneurship as a career option. • Functions of Entrepreneurs • Entrepreneurial Characteristics and Skills • Entrepreneur vs. Manager • Creativity & Creative Process • Types of Entrepreneurs (Clarence Danhoff's Classification) • Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) • Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.
2.	**Family Business and Business Groups**	• Family Business: Concept, Advantages, and Disadvantages • Role of the Founder(s) in family business re: Founders' values, business philosophy and behavioural orientations. • Role of Non-family members in the family business • Succession: Choosing and Grooming Successors • Conflict in family business and its resolution
3.	**Public and private system of stimulation, support and sustainability of entrepreneurship**	• Requirement, availability to finance, technology, Sources of Finance • Role and functions of Industries/Entrepreneur's Associations and Self-help Groups, Business Incubators, Angel Investors, Venture Capital, and Private Equity Fund
4.	**Sources of Business Ideas and Feasibility Studies.**	• Significance of drafting the business plan/project proposal. • Feasibility Studies: Concept and Stages • Business Plan: Concept and Significance. • Stages in the Drafting of a Business Plan.
5.	**Mobilising Resources for Start-Ups**	• Start-ups – Types, Mistakes/ Problems. • Intellectual Property Rights and the Entrepreneur: Patents, Trademarks and Copyrights, Geographical Indicators and Biological Diversities.

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Memory & Retention	Understand the evolution of entrepreneurial thought, skills, and traits of a successful entrepreneur and the innovation and creativity process.
2.	Memory & Retention; Logic & Reasoning	Understand the application of a wide variety of entrepreneurial decisions relating from business to culture, social, technological, and environmental problems at a local as well as international context.
3.	Memory & Retention	Understand the idiosyncrasies of family-owned businesses.
4.	Memory & Retention; Logic & Reasoning	Understand the appraisal of financing requirements and sources of finance at various stages of establishing a start-up.
5.	Memory & Retention; Logic & Reasoning	Understand the facilitating roles played by institutional actors such as trade associations, business incubators, angel investors, venture capital, and private equity funds in support of entrepreneurial endeavors.
6.	Memory & Retention	Understand the intricacies and role of Feasibility Analyses.
7.	Logic & Reasoning; Creative Thinking	Understand the process of designing and writing business plans and project reports.
8.	Memory & Retention; Logic & Reasoning	Understanding the problems faced by start-ups in their early phases.
9.	Memory & Retention; Logic & Reasoning	Understanding the implications of Intellectual Property rights for entrepreneurs.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective,* Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship,* McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies andResources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. S. S. Khanka, *Entrepreneurial Development,* S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development,* McGraw – Hill Education
10. SIDBI Reports on Small Scale Industries Sector.
11. Arya Kumar, *Entrepreneurship,* Pearson.