



आईएफटीएम विश्वविद्यालय, मुरादाबाद, उत्तर प्रदेश  
**IFTM University, Moradabad, Uttar Pradesh**  
NAAC ACCREDITED

**SCHOOL OF BUSINESS MANAGEMENT**

**DEPARTMENT OF COMMERCE**


**BACHELOR OF COMMERCE (BCOM)**

**BASED ON**

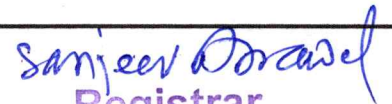
**NEW EDUCATION POLICY-2020**

**[FOR ACADEMIC SESSION 2022-23]**

**NH-24, Lodhipur Rajput, Delhi Road, Moradabad, Uttar Pradesh-244001**  
**[www.iftmuniversity.ac.in](http://www.iftmuniversity.ac.in)**

  
**Director**

School of Business Management  
IFTM University, Moradabad

  
**Registrar**  
IFTM University  
Moradabad.



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**Study and Evaluation Scheme  
of  
Bachelor of Commerce  
Based on  
New Education Policy - 2020  
[For Academic Session 2022-23]**

**Summary**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Course Level</b>	<b>Degree (Post Graduation)</b>
<b>Duration</b>	<b>Three years (Six semesters) Full time</b>
<b>Medium of Instruction</b>	<b>English</b>
<b>Minimum Required Attendance</b>	<b>75%</b>
<b>Maximum Credits</b>	<b>156</b>

**Evaluation Scheme**

	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>Theory</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Comprehensive Viva-Voce</b>	<b>--</b>	<b>100</b>	<b>100</b>
<b>Research Project Report</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Market Survey Report Evaluation and Viva-Voce</b>	<b>25</b>	<b>75</b>	<b>100</b>

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# IFTM University, Moradabad

## Bachelor of Commerce

### PREAMBLE

Education is a principal vehicle for promoting sustained growth in the economy of a country. For individuals, it is also a major instrument of achieving upward mobility. It is an absolute necessity for the youth of the country for its better prospects and living and thereby the advancement of the country. New frontiers relevant to the needs for development and the expansion of current economic and social matters of the country have now become a priority. Commerce education in the 21st century should consider globalization and its implications on commerce field at national and international levels. Changing global conditions demand us to think about commerce education for the 21st century. We should make our commerce education relevant to the contemporary and future economic and societal needs. Focus on quality and promotion of excellence is, therefore, of utmost significance. Keeping this in mind, it is imperative that the teaching – learning process, research, knowledge creation in our institutions is of global standards.

BCOM course at IFTM University, Moradabad aims at catering to the demand for the skilled and chiselled managing personnel in the industry in general and at all levels in the world of business. The expressed objective of this course is to provide a wider and more sound base to the students not only for advanced course in commerce but also to open a range of career avenues like the trainees picked-up by the industry, as also in the business researches/studies engaged in by the business consulting houses giving a variety of vital services to the trade industry

### > Programme Objectives

The objectives of the programme are as follows:

- To develop numerical abilities of students.
- To inculcate writing skills and business correspondence.
- To analyze relationship among commerce, trade industry, services, management and administration.
- To create awareness of law and legislations related to commerce and business.
- To introduce recent trends in business, organizations and industries.
- To acquire practical skills related with banking and other business.

To achieve the aforesaid objectives of the programme, the course structure of the programme has been designed to move beyond the conceptual and analytical framework to practical orientation with ethical and behavioural foundations. To better facilitate the self- study of the course by the student, the suggestive readings are provided for each unit of the concerned course. In addition, the course has been designed in line with outcome-based approach, which requires specification of Course Outcomes and Course Learning Outcomes.

  
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## ➤ Programme Outcomes (POs)

BCOM Students will be able to:

- PO1: Accounting Knowledge:** Have an in-depth understanding in areas such as accountancy, business management, company law, finance, marketing which will instil the knowledge and capability of understanding the business world and economy in students.
- PO2: Problem analysis:** Develop analytical, leadership and decision-making skills among the students, thereby making them better managers. The students shall be exposed to multiple functional areas of business.
- PO3: Design/develop solutions:** Cultivate entrepreneurial skills and mindset. Subjects like entrepreneurship, marketing, finance, advertising help the students start and maintain a successful business at local, national and global level.
- PO4: Conduct investigations of complex problems:** Demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances at national as well as international level. They shall learn to integrate tools and concept from these areas in solving business problems.
- PO5: Modern tool usage:** Use relevant and contemporary software packages through the curriculum thereby making them job ready.
- PO6: Ethics:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practice.
- PO7: Individual and team work:** Master the art of doing business. The subject brings students abreast with the corporate culture and prepares them for their professional life.
- PO8: Communication:** Get practical exposure and bridge gap between industry and academiathrough case studies, seminars & project work.

## ➤ Programme Specific Outcomes (PSOs):

Students completing this programme will be able to:

- Demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.
- Demonstrate progressive affective domain development of values, the role of accounting in society and business.
- Learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- Recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision-making.

  
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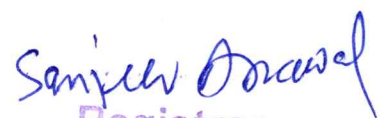
  
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- Prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- Acquire the skills like effective communication, decision-making, problem solving in day-to-day business affairs.
- Involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- Higher education and advance research in the field of commerce and finance.



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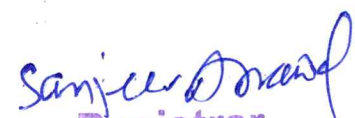
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**Study and Evaluation Scheme**  
**Programme: Bachelor of Commerce**

**Major Subjects**

Year	Sem.	Subject	Paper Name	Credit
1	I	BCOM 101	Business Organization	6
		BCOM 102	Business Statistics	6
		BCOM 103	A. Business Communication B. Introduction to Computer Application	6
	II	BCOM 201	Business Management	6
		BCOM 202	Financial Accounting	4
		BCOM 202P	Computerised Accounting	2
		BCOM 203	A. Essentials of E-Commerce B. Business Economics	6
2	III	BCOM 301	Company Law	6
		BCOM 302	Cost Accounting	6
		BCOM 303	A. Inventory Management B. Business Regulatory Framework	6
	IV	BCOM 401	Income Tax Law and Accounts	6
		BCOM 402	Fundamental of Marketing	4
		BCOM 402P	Digital Marketing	2
		BCOM 403	A. Fundamental of Entrepreneurship B. Tourism and Travel Management	6
3	V	BCOM 501	Corporate Accounting	5
		BCOM 502	Goods and Services Tax(GST)	5
		BCOM 503 (Choose any Two)	A. Business Finance B. Principles and Practices of Insurance C. Monetary Theory and Banking in India	5
	VI	BCOM 601	Accounting for Managers	5
		BCOM 602	Auditing	5
		BCOM603 (Choose any Two)	A. Financial Institutions and Market B. Human Resource Management C. Business Ethics and Corporate Governance	5

  
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### Minor / Elective Subjects

Year	Sem.	Subject	Paper Name	Credit
1	II	BHSC 201T	Fundamentals of Nutrition and Food Science	4
		A070201T	Society in India: Structure, Organization and Change	
2	IV	BCGE 402	Information Security & Cyber Law	4
		BBL401	Right to Information (Sec-I)	

### Vocational Minor Subjects

Year	Sem.	Subject	Paper Name	Credit
1	I	BCOM VOC 101	Basics of MS Office	3
	II	BCOM VOC 201	Tally ERP 9	3
2	III	BCOM VOC 301	Front Office Management	3
	IV	BCOM VOC 401	Bakery and Confectionary	3

### Co-Curricular Minor Subjects

Year	Sem.	Subject	Paper Name	Credit
1	I	BCOM CCC 101	Food, Nutrition and Hygiene	2
	II	BCOM CCC 201	First-Aid and Health	2
2	III	BCOM CCC 301	Human Values and Environment Studies	2
	IV	BCOM CCC 401	Physical Education and Yoga	2
3	V	BCOM CCC 501	Analytical Ability And Digital Awareness	2
	VI	BCOM CCC 601	Communication Skills and Personality Development	2

An undergraduate BCOM degree may be awarded if along with the above enlisted subjects, a student completes and successfully submits a Market Survey Project Report for evaluation in V Semester and qualifies Comprehensive Viva-Voce in VI Semester.

# BCOM: FIRST YEAR COURSE STRUCTURE

## SEMESTER I

S.No.	Subject Description	Subject Code	Subject Title (Theory/Practical)	Credit	Continuous Internal Evaluation (CIE)		University Exam (UE)		Max. Marks
					T	P	T	P	
1	Subject-1 (Major) From own Faculty	BCOM 101	Business Organization	6	25		75		100
2	Subject-2 (Major) From own Faculty	BCOM 102	Business Statistics	6	25		75		100
3	Subject-3 (Major) Any Faculty (Select any One)	BCOM 103	A. Business Communication B. Introduction to Computer Application	6	25		75		100
4	Co-Curricular Course	BCOM CCC 101	Food Nutrition and Hygiene	2	25		75		100*
5	Vocational (Minor)	BCOM VOC 101	Basics of MS Office	3	T 10	P 15	T 30	P 45	100*
<b>Total</b>				<b>23</b>	<b>75</b>		<b>225</b>		<b>300</b>

## SEMESTER II

S.No.	Subject Description	Subject Code	Subject Title (Theory/Practical)	Credit	Continuous Internal Evaluation (CIE)		University Exam (UE)		Max. Marks
					T	P	T	P	
1	Subject-1 (Major) From own Faculty	BCOM 201	Business Management	6	25		75		100
2	Subject-2 (Major) From own Faculty	BCOM 202	Financial Accounting	4	15		60		75
		BCOM 202 P	Computerised Accounting	2	10		15		25
3	Subject-3 (Major) Any Faculty (Select any one)	BCOM 203	A. Essential of E-Commerce B. Business Economics	6	25		75		100
4	Subject-4 (Minor/Elective) Other Faculty (Select any one)	BHSC 201T	Fundamentals of Nutrition and Food Science	4	25		75		100
		A070201T	Society in India: Structure, Organization and Change						
5	Co-Curricular Course	BCOM CCC 201	First Aid and Health	2	25		75		100*
6	Vocational (Minor)	BCOM VOC 201	Tally ERP 9	3	T 10	P 15	T 30	P 45	100*
<b>Total</b>				<b>27</b>	<b>100</b>		<b>300</b>		<b>400</b>

**\* Qualifying Paper**

**Note:** At the End of First year (two semesters), student will be awarded a certificate i.e., C.B.Com. (Certificate in Commerce) with a minimum score of 46 credits.



## BCOM: SECOND YEAR COURSE STRUCTURE

### SEMESTER III

S.No.	Subject Description	Subject Code	Subject Title (Theory/Practical)	Credit	Continuous Internal Evaluation (CIE)		University Exam. (UE)		Max. Marks
					T	P	T	P	
1	Subject-1 (Major) From own Faculty	BCOM 301	Company Law	6	25		75		100
2	Subject-2 (Major) From own Faculty	BCOM 302	Cost Accounting	6	25		75		100
3	Subject-3 (Major) Any Faculty (Select any one)	BCOM 303	A. Inventory Management B. Business Regulatory Framework	6	25		75		100
4	Co-Curricular Course	BCOM CCC 301	Human Value and Environmental Studies	2	25		75		100*
5	Vocational (Minor)	BCOM VOC 301	Front Office Management	3	T 10	P 15	T 30	P 45	100*
<b>Total</b>				<b>23</b>	<b>75</b>		<b>225</b>		<b>300</b>

### SEMESTER IV

S.No.	Subject Description	Subject Code	Subject Title (Theory/Practical)	Credit	Continuous Internal Evaluation (CIE)		University Exam. (UE)		Max. Marks
					T	P	T	P	
1	Subject-1 (Major) From own Faculty	BCOM 401	Income Tax Law and Accounts	6	25		75		100
2	Subject-2 (Major) From own Faculty	BCOM 402	Fundamental of Marketing	4	15		60		75
		BCOM 402P	Digital Marketing	2	10		15		25
3	Subject-3 (Major) Any Faculty (Select any one)	BCOM 403	A. Fundamental of Entrepreneurship B. Tourism and Travel Management	6	25		75		100
4	Subject 4 (Minor/Elective) Other Faculty	BCGE 402	Information Security & Cyber Law	4	25		75		100
		BBL401	Right to Information (Sec-I)						
5	Co-Curricular Course	BCOM CCC 401	Physical Education and Yoga	2	25		75		100*
6	Vocational (Minor)	BCOM VOC 401	Bakery and Confectionary	3	T 10	P 15	T 30	P 45	100*
<b>Total</b>				<b>27</b>	<b>100</b>		<b>300</b>		<b>400</b>

\* *Qualifying Paper*

**Note:** At the End of Two year (four semesters) student will be awarded a diploma i.e., D.Com. (Diploma in Commerce) with a minimum score of 92 credits.

**BCOM: THIRD YEAR COURSE STRUCTURE  
SEMESTER V**

S.No.	Subject Description	Subject Code	Subject Title (Theory/Practical)	Credit	Continuous Internal Evaluation (CIE)	University Exam. (UE)	Max. Marks
1	Subject-1 (Major) From own Faculty	BCOM 501	Corporate Accounting	5	25	75	100
2	Subject-2 (Major) From own Faculty	BCOM 502	Goods and Services Tax (GST)	5	25	75	100
3	Subject-3 (Major) Any Faculty (Select any Two)	BCOM 503	A. Business Finance	5	25	75	100
			B. Principles and Practices of Insurance C. Monetary Theory and Banking in India	5	25	75	100
4	Industrial Training/ Survey/ Research Project (Major)	BCOM 504	Market Survey Report Evaluation and Viva-Voce	4	--	100	100
5	Co-Curricular Course	BCOM CCC 501	Analytic Ability and Digital Awareness	2	25	75	100*
<b>Total</b>				<b>26</b>	<b>100</b>	<b>400</b>	<b>500</b>

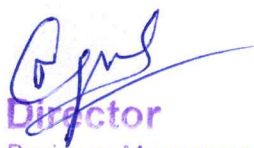
**SEMESTER VI**

S.No.	Subject Description	Subject Code	Subject Title (Theory/Practical)	Credit	Continuous Internal Evaluation (CIE)	University Exam. (UE)	Max. Marks
1	Subject-1 (Major) From own Faculty	BCOM 601	Accounting for Managers	5	25	75	100
2	Subject-2 (Major) From own Faculty	BCOM 602	Auditing	5	25	75	100
3	Subject-3 (Major) Any Faculty (Select any Two)	BCOM 603	A. Financial Institutions and Market	5	25	75	100
			B. Human Resource Management C. Business Ethics and Corporate Governance	5	25	75	100
4	Project	BCOM 604	Research Project Report Evaluation and Viva-Voce	4	25	75	100
5	Viva-Voce	BCOM 605	Comprehensive Viva-Voce	4	--	100	100
6	Co-Curricular Course	BCOM CCC 601	Communication Skills and Personality Development	2	25	75	100*
<b>Total</b>				<b>30</b>	<b>125</b>	<b>475</b>	<b>600</b>

**\* Qualifying Paper**

**Note:** At the End of Third year (six semesters) student will be awarded the bachelor degree i.e., B.Com. (Bachelor in Commerce) with a minimum score of 132 credits.

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: First</b>
<b>Course Code: BCOM 101</b>		<b>Course Title: Business Organizations</b>	
<b>Objective:</b> This paper aims to impart an understanding of business concepts for managing business and its processes to meet the emerging challenges of dynamic business environment to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Foundation of Business:</b> Meaning of Business, Trade, Industry and Commerce, Business and Business Organization - Features and Functions, Classification of Trade, Relationship between Trade, Industry and Commerce, Modern Business and their Characteristics; Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman knowledge for better employability in industry.		<b>12</b>
<b>II</b>	<b>Forms of Business Organization:</b> : Sole Proprietorship, Partnership, Joint Hindu Family Business, Joint Stock Company – Meaning, features, relative merits and demerits, factors influencing the choice of suitable form of organization; Difference between Private and Public Company; Concept of one Person Company knowledge for better employability in industry		<b>08</b>
<b>III</b>	<b>Plant Location:</b> Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location for skill development. <b>Plant Layout:</b> Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout <b>for skill development.</b> <b>Size of Business Unit:</b> Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size for skill development.		<b>12</b>
<b>IV</b>	<b>Business Combinations:</b> Meaning, objective and causes; Forms and Kinds of Business Combinations for better skilling of entrepreneurship. <b>Rationalisation:</b> Meaning, Characteristics, Objectives, Principles, Merits and Demerits, Difference between Rationalisation and Nationalisation for better skilling of entrepreneurship.		<b>08</b>
<b>Course Outcomes:</b> After completing this course a student will be able to: CO1: Understand the meaning of Business, Trade, Industry and Commerce, Features and function, classification of trade skill development and employability CO2: Understand the formation of business organization in nation and globally and type of companies entrepreneurship. CO3: Understand the meaning, Importance, Plant Location and Plant Layout, Various kind of Theories of Location and Size of business unit employability CO4: Understand to Meaning, objective and causes of Business Combinations, Rationalization and Nationalization and Size of the Business Unit meaning and its objectives skill development and employability.			

  
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**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1	1	1	1	1	1	1
CO2	1	3	3	1	1	3	1	3
CO3	1	3	1	1	2	1	1	1
CO4	1	1	1	2	1	1	3	1

**Co-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	2	3
CO3	2	1	1
CO4	3	1	2

**Suggested Reading:**

1. Gupta, C. B.: Business Organization and Management. Mustur Publication.
2. Kaul, V. K.: Business Organization and Management. Pearson Publication.
3. Saha, T. R.: Business Organization and Management. Tata McGraw Hill.
4. Shukla, M. C.: Business Organization and Management. Sultan Chand Publication.
5. Tulsian, P. C. & Pandey, V.: Business Organization and Management. Pearson Publication.


**Web Sources:**

- [www.cii.in](http://www.cii.in)
- [www.ficci.in](http://www.ficci.in)
- [www.mca.gov.in](http://www.mca.gov.in)

**Note: Latest edition of the text books should be used.**

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: First</b>
<b>Course Code: BCOM 102</b>		<b>Course Title: Business Statistics</b>	
<b>Objectives:</b> This paper aims to impart knowledge of statistical tools and techniques with emphasis on their application in business decision process and management to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Indian Statistics:</b> Meaning, Brief about father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis) for skill development. <b>Introduction:</b> Meaning, Scope, Significance, Limitations and Applications of Statistics; Collection of Data- Primary and Secondary Data; Classification and Tabulation of Data; Frequency distribution-Significance, Types and Construction of Diagrams and Graphs for skill development		<b>12</b>
<b>II</b>	<b>Measures of Central Tendency:</b> Mean, Median, Mode -Application and Limitation for better skilling of entrepreneurship. <b>Measures of Dispersion:</b> Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness for better skilling of entrepreneurship.		<b>08</b>
<b>III</b>	<b>Correlation:</b> Meaning, Significance, Properties, Types and Degree of Correlation; Methods-Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation to develop skill. <b>Regression:</b> Meaning, regression lines and regression coefficient – their properties and applications to develop skill.		<b>08</b>
<b>IV</b>	<b>Index Number:</b> Meaning, Types and Uses, Methods of constructing Price Index Number, Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor for entrepreneurship & employability. <b>Analysis of Time Series:</b> Meaning, Importance and Components of a Time Series; Decomposition of Time - Moving Average Method and Method of Least square for entrepreneurship & employability.		<b>12</b>
<b>Course Outcomes:</b> After completing this course a student will be able to: CO1: Understand the meaning, nature, functions of Statistics and sources and collection of data and classification and tabulation and preparation of diagrams and graphs for skill development and employability. CO2: Understand the meaning and practical applications of Measures of Central Tendency and Measures of Dispersion, and the meaning and application of Skewness for entrepreneurship CO3: Understand the meaning and applications of Correlation and Regression for skill development and employability. CO4: To gain knowledge about the meaning and construction of Index Numbers, and understand the meaning and applications of Time Series and its various methods applied in national firms for employability.			

  
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**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	3	1	1	2	1	1	2
CO2	1	3	1	1	3	1	1	1
CO3	1	3	1	2	3	1	1	1
CO4	1	3	3	3	3	1	1	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	3
CO2	3	2	2
CO3	2	1	1
CO4	1	1	2

**Suggested Readings:**

1. Anderson, N. D.: Statistics for Business and Economics. Cengage Learning.
2. Levin, R. & David S. R.: Statistics for Management. Prentice Hall of India.
3. Gupta, S.P. & Gupta, A.: Statistical Methods. Sultan Chand and Sons.
4. Gupta, S. C.: Fundamental of Statistics. Himalaya Publication.
5. Sharma J. K.: Business Statistics. Pearson Education.


**Web Sources:**

- [https://gurukpo.com/Content/B.Com/Business\\_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)
- [http://onlinestatbook.com/2/summarizing\\_distributions/measures.html](http://onlinestatbook.com/2/summarizing_distributions/measures.html)
- <https://people.richland.edu/james/lecture/m170/ch03-var.html>

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: First</b>
<b>Course Code: BCOM 103A</b>		<b>Course Title: Business Communication</b>	
<b>Objectives:</b> This paper aims to provide an understanding of effective communication skills amongst the students to make them employable and to groom their personality for the corporate world to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<p><b>Introduction:</b> Communication- Concept, Significance &amp; Role of Communication in Business, Objectives, Process understanding for entrepreneurial skill.</p> <p><b>Barriers to Communication:</b> Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.; Overcoming Barriers of Communication, Principles of Effective Communication, 7 Cs of Communication understanding for entrepreneurial skill.</p> <p><b>Modern forms of Communication:</b> SMS, e-mail, Teleconferencing, Videoconferencing, Social Networking, etc understanding for entrepreneurial skill.</p>		<b>12</b>
<b>II</b>	<p><b>Classification of Communication:</b> Formal Communication - Vertical (Upward and Downward), Horizontal, Diagonal, Informal Communication, Verbal Communication – Oral and Written, Non-Verbal Communication - Kinesics, Proxemics, Chromatics, Chromatics, Haptics, Sign language, Paralanguage knowledge for better employability in industry.</p> <p><b>Listening:</b> Concept, Process, Types, Essentials of Effective Listening.</p>		<b>08</b>
<b>III</b>	<p><b>Reading:</b> Purpose of Reading, Process, Types, Essentials of Effective Reading, Reading Comprehension for better skilling of entrepreneurship.</p> <p><b>Business language and presentation:</b> Importance of Business language, Vocabulary Words often confused Words often misspelt, common errors in English for skill development.</p> <p><b>Writing skills:</b> Planning business messages, Rewriting and editing, the first draft and Reconstructing the final draft for skill development.</p> <p><b>Business Correspondence:</b> Business Letters - Format, Types (Acknowledgement, Acceptance/ Rejection, Leave, Apology, Complaint, Inquiry, Order), Notice, Memo, Circular for skill development.</p>		<b>12</b>
<b>IV</b>	<p><b>Report Writing:</b> Types, Basic format, steps of report writing, Write a report meeting the format requirements, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports understanding for entrepreneurial skill.</p> <p><b>Public Speaking:</b> Speech -Delivering different types of speeches &amp; making them interesting, Presentation – Essentials of Effective Presentation, Use of Audio-visual Aids understanding for entrepreneurial skill.</p>		<b>08</b>

  
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**Course Outcomes:** Students completing this course will be able to:

CO1: Understand the basic elements involved in communication process for skill development and employability.

CO2: Identify the various types of Communication with their pros and cons for entrepreneurship.

CO3: Compose the various applications, letters, documents and reports used for business correspondence as per national and International standard for employability.

CO4: Become a good speaker and presenter for skill development and employability.

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	1	3	1	3
CO2	1	3	3	2	1	3	1	3
CO3	1	1	3	1	3	3	3	3
CO4	1	2	1	1	1	3	3	3

**Co-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	1
CO2	2	3	2
CO3	3	2	1
CO4	2	1	3

**Suggested Readings:**

1. Lesikar, R.V. & Flatley, M. E.: Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, C.L. & Thill, J. V.: Business Communication Today. Pearson Education.
3. Taylor, S.: Communication for Business. Pearson Education.
4. Locker, K. O. & Kaczmarek, K.: Business Communication: Building Critical Skills. TMH.
5. Misra, A. K.: Business Communication (Hindi). Sahitya Bhawan Publications Agra.

**Web Sources:**

- [https://edurev.in/studytube/Business-Communication-Notes,-Semester,-Bachelor-of-Commerce/1d82343c-1e4f-40b3-b00f-a1be6760175c\\_p](https://edurev.in/studytube/Business-Communication-Notes,-Semester,-Bachelor-of-Commerce/1d82343c-1e4f-40b3-b00f-a1be6760175c_p)
- <http://businessadministrationinfo.blogspot.com/2011/02/business-communication-important-notes.html>
- <http://www.allonlinefree.com/business-communication-notes-pdf>

**Note: Latest editions of all the suggested readings must be used.**



<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: First</b>
<b>Course Code: BCOM 103B</b>		<b>Course Title: Introduction to Computer Application</b>	
<b>Objectives:</b> This paper intends to provide basic knowledge of computer, data base language, DBMS and word processing to commerce students for enhancing their understanding of computers applications to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Computer:</b> An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of Computer and Computer Languages; Software PC-Software packages-An introduction, Disk Operating System and Windows; Number systems and codes for skill development		<b>12</b>
<b>II</b>	<b>Database:</b> Data Base Language, DB package, Basics of Data Processing; Data Hierarchy and Data File Structure, Data Files Organizations; Master and Transaction file. Programme Development Cycle, Management of Data, and Processing Systems in Business Organization understanding for entrepreneurial skill.		<b>08</b>
<b>III</b>	<b>DBMS:</b> Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and Relational database, Application of DBMS systems understanding for entrepreneurial skill		<b>12</b>
<b>IV</b>	<b>Word Processing:</b> Meaning and role of Word Processing in creating of document, Editing, Formatting and Printing document using tools such as Spelling Checks, Data Communication Networking- LAN & WAN knowledge for better employability in industry.		<b>08</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Understand the elements and generations of computer and number systems along with Software and Operating System for skill development and employability.			
CO2: Understand the concept of data, its processing and management along with business organizations processing systems for entrepreneurship.			
CO3: Understand the relevance of Data Base Management System along with the applications of DBMS followed by national and international firm's for skill development and employability.			
CO4: Describe the basics of Word Processing and understand the meaning and types of networking along with their key concepts for employability.			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	3	3	2	1
CO2	1	1	2	1	3	1	1	3
CO3	3	3	3	3	3	1	1	3
CO4	1	1	3	3	3	1	1	3

**Co-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	1	3	1
CO3	3	2	2
CO4	2	1	2

**Suggested Readings:**

1. Gill, N. S.: Handbook of Computer Fundamentals. Khanna Publishing House, Delhi.
2. Shrivastava, N.: Fundamental of Computer & Information Systems. Wiley Dreamtech.
3. Leon, A. & Leon, M.: Introduction to Computers. Vikas Publication House.
4. Salaria, R. S.: Computer Fundamentals. Khanna Publishing House, Delhi.
5. Norton, P.: Introduction to Computers. Tata McGraw Hill.
6. Leon, A. & Leon, M.: Fundamentals of Information Technology. Vikas Publication.
7. Ravichandran, A.: Computers Today. Khanna Publishing House, Delhi.
8. Sinha, P. K.: Computer Fundamental. BPB Publications (Hindi and English)
9. Laudon, J. P. & Laudon, K. C.: Management Information System. Pearson Education.

**Web Sources:**

- <https://www.tutorialspoint.com/word/index.htm>
- <http://ecomputernotes.com/fundamental>
- <https://www.studytonight.com/dbms/>
- <https://www.slideshare.net/musliminkmj/12-the-application-of-it>
- [https://www.tutorialspoint.com/computer\\_fundamentals/computer\\_fundamentals\\_tutorial.pdf](https://www.tutorialspoint.com/computer_fundamentals/computer_fundamentals_tutorial.pdf)

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>	<b>Year: First</b>	<b>Semester: First</b>
<b>Course Code: BCOM CCC 101</b>		<b>Course Title: Food, Nutrition and Hygiene</b>
<b>Objective:</b> The purpose of this paper is to impart students with the ability to integrate knowledge and skills in food and nutrition with professional issues affecting the nutrition and/or dietetics fields to inculcate skill, provide employability & entrepreneurial skills.		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Concept of Food and Nutrition:</b> Definition of Food, Nutrients, Nutrition, Health, balanced Diet; Types of Nutrition- Optimum Nutrition, under Nutrition, Over Nutrition; Meal planning- Concept and factors affecting Meal Planning; Food groups and functions of food understanding for entrepreneurial skill.	<b>08</b>
<b>II</b>	<b>Nutrients:</b> Macro and Micro RDA, Sources, Functions, Deficiency and excess of Carbohydrate, Fats, Protein, Minerals – Major (Calcium, Phosphorus, Sodium, Potassium), Trace (Iron, Iodine, Fluorine, Zinc), Vitamins – Water soluble vitamins (Vitamin B, C), Fat soluble vitamins (Vitamin A, D, E, K), Water, Dietary Fibre for skill development	<b>12</b>
<b>III</b>	<b>1000 days Nutrition:</b> Concept, Requirement, Factors affecting growth of child; Prenatal Nutrition (0 - 280 days): Additional Nutrients' Requirement and risk factors during pregnancy, Nursing/ Formula Feeding (Birth – 6 months of age), Complementary and Early Diet (6 months–2 years of age) knowledge for better employability in industry.	<b>08</b>
<b>IV</b>	<b>Community Health Concept:</b> Causes of common diseases prevalent in the society and Nutrition requirement in the following – Diabetes, Hypertension (High Blood Pressure), Obesity, Constipation, Diarrhoea, Typhoid; National and International Program and Policies for improving Dietary Nutrition; Immunity Boosting Food understanding for entrepreneurial skill.	<b>12</b>
<b>Course Outcomes:</b> Students completing this course will be able to:		
CO1: Learn the basic concept of the Food and nutrition for skill development and employability.		
CO2: Learn about the macro and micro nutrition for entrepreneurship.		
CO3: Learn 1000 days Nutrition concepts and the nutritive requirement during special condition like pregnancy and lactation for skill development and employability.		
CO4: Understand common health issues in the society and in nation for employability.		

  
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**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	1	3	1	2	1	1	2	3
<b>CO2</b>	1	3	2	2	2	3	2	3
<b>CO3</b>	1	3	2	2	3	3	3	3
<b>CO4</b>	1	3	2	1	1	1	3	3

**Co-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	3	1	3
<b>CO2</b>	2	2	2
<b>CO3</b>	1	1	1
<b>CO4</b>	2	1	2

**Suggested Readings:**

1. Singh, A.: Food and Nutrition. Star Publication, Agra, India.
2. Sharma, S.: Nutrition and Diet Therapy. Peepee Publishers, Delhi.

**Website Sources:**

- 1000Days-Nutrition\_Brief\_Brain-Think\_Babies\_FINAL.pdf
- <https://pediatrics.aappublications.org/content/141/2/e20173716>
- <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5750909/>
- <https://www.udemy.com/course/internationally-accredited-diploma-certificate-in-nutrition>

**Note: Latest editions of all the suggested readings must be used.**

  
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<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: First</b>
<b>Course Code: BCOM VOC 101</b>		<b>Course Title: Basic of MS-Office</b>	
<b>Objective:</b> This course is designed to impart knowledge about creating a basic Word document and simple Excel spreadsheet with beginner edits and formatting; starting a text slide in PowerPoint to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>MS-Office:</b> Introduction, Overview of the office components, MS-Office files and folders, Opening, and saving files for better skilling of entrepreneurship.		<b>08</b>
<b>II</b>	<b>MS-Word:</b> Features of MS-Word - MS-Word Window Components - Creating, Editing, Formatting and Printing of Documents – Headers and Footers – Insert/Draw Tables, Table Auto format – Page Borders and Shading – Inserting Symbols, Shapes, Word Art, Page Numbers, Mail Merge knowledge for better employability in industry.		<b>12</b>
<b>III</b>	<b>MS-Excel:</b> Overview of Excel features – Creating a new worksheet, Selecting cells, Entering and editing Text, Numbers, Inserting Rows/Columns – Changing column widths and row heights, Formulae, Referencing cells, Changing font sizes and colors, Insertion of Charts, Auto fill, Sort for skill development.		<b>12</b>
<b>IV</b>	<b>MS-PowerPoint:</b> Features of PowerPoint – Creating a Presentation - Inserting and Deleting Slides in a Presentation – Adding Clip Art/Pictures - Inserting Other Objects, Audio, Video - Resizing and scaling of an Object – Slide Transition – Custom Animation to develop skill.		<b>08</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Understand the purpose, components and utility of MS-Office for skill development and employability.			
CO2: Prepare personal business documents for global standard, academic and business documents using MS-Word for employability.			
CO3: Create Spreadsheets, including charts with MS-Excel for various business & personal purposes for entrepreneurship.			
CO4: Use MS-PowerPoint for creating effective presentations for skill development and employability.			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	1	3	3	2	1
CO2	1	1	2	1	3	1	1	3
CO3	3	3	3	3	3	1	1	3
CO4	1	1	3	3	3	1	1	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	1	3	1
CO3	3	2	2
CO4	2	1	2

**Suggested Readings:**

1. Saxena, S.: MS Office 2007 in a Nutshell. Vikas Publishing House.
2. Mansfield R.: Working in Microsoft Office. Tata McGraw Hill Edition.
3. Courter, G. & Marquis, A.: MS-Office 2000 – No Experience Required. BPB Publications.
4. Kogent Learning Solutions Inc.: Office 2010 in Simple Steps. Dreamtech Press.
5. Laura, S. & Dawna, W.: Microsoft Office 2007 Fundamentals. Course Technology.
6. Tindrow, R., Boyce, J. & Shapiro, J. R.: Windows 10 Bible. Wiley.

**Web Sources:**

- <https://www.patnauniversity.ac.in/e-content/education/MEd34.pdf>
- <https://www.basu.org.in/wp-content/uploads/2020/03/Introduction-to-MS-Office.pdf>
- <http://www.eazynotes.com/pages/ms-office/ms-word-notes.html>
- <https://bbamantra.com/ms-word-ms-powerpoint-ms-excel/>
- <http://www.eazynotes.com/pages/ms-office/ms-powerpoint-notes.html>

**Note: Latest editions of all the suggested readings must be used.**

<b>SKILL DEVELOPMENT PROGRAM</b>	
<b>Title of the Program-</b>	Basics of MS Office
<b>Nodal Department of Higher Educational Institute(HEI) to run program-</b>	School of Business Management, IFTM University, Moradabad
<b>Broad Area/Sector -</b>	IT-ITeS
<b>Sub Sector-</b>	Office Automation
<b>Nature of Program-</b>	Independent
<b>Name of Sector Skill Council</b>	IT-ITeS Sector Skill Council
<b>Aliened National Skills Qualifications Framework (NSQF) Level-</b>	Level-3
<b>Expected fees of the program-</b>	N/A
<b>Stipend to student expected from Industry-</b>	6000/-
<b>Number of Seats-</b>	As per intake
<b>Course Code-</b>	VOC101
<b>Name of Proposed Skill Partner</b>	Yet to be decided
<b>Job Prospects for students after completion of the program-</b>	Office Assistant, MIS Executive, Data Entry Operator, Report Analyst, IT Support Services/ Helpdesk, Application Maintenance

  
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Course Code: BCOM VOC101					
MaximumMarks:100		MinimumMarks:35		Credits- 03 (1 Theory, 2 Practical)	
Course Objective-		This course is designed to impart knowledge about creating a basic Word document and simple Excel spread sheet with beginner edits and formatting;starting a text slide in PowerPoint.			
Unit	Topics	General (G) / Skill Component (SC)	Theory (T) /Practical (P)	No. of Theory Hours (Total-15 hours =1 Credit)	No. of Skills Hours (Total-60 hours =2 Credit)
I- MS-Office	Introduction	G	T	2	--
	Overview of the office components	G	T	2	--
	MS-Office files and folders	G	T	2	--
	Opening files	SC	P	--	4
	Saving files	SC	P	--	4
II-MS-Word– I	Features of MS-Word	G	T	3	--
III-MS-Word– II	MS-Word Window Components	G	T	2	--
	Creating, Editing, Formatting and Printing of Documents	SC	P	--	4
	Headers and Footers	SC	P	--	4
	Insert/Draw Tables, Table Auto format	SC	P	--	4
	Page Borders and Shading	SC	P	--	4
IV - MS-Excel–I	Inserting Symbols, Shapes, WordArt, Page Numbers, Mail Merge	SC	P	--	4
	Overview of Excel features	G	T	2	--
V -MS-Excel–II	Creating a new worksheet, Selecting cells, Entering and editing Text, Numbers, Inserting Rows/Columns	SC	P	--	4
	Changing column widths and row heights, Formulae, Referencing cells, Changing font sizes and colors, Insertion of Charts, Auto fill, Sort	SC	P	--	4



<b>VI- MS- PowerPoint I</b>	Features of PowerPoint	G	T	2	--
	Creating a Presentation	SC	P	--	4
<b>VII- MS-PowerPoint II</b>	Inserting and Deleting Slides in a Presentation	SC	P	--	4
	Adding Clip Art/Pictures	SC	P	--	2
	Inserting Other Objects, Audio, Video	SC	P	--	4
	Resizing and scaling of an Object	SC	P	--	4
	Slide Transition	SC	P	--	4
	Custom Animation	SC	P	--	2
<b>VIII- Appendices</b>	Shortcut keys	SC	P	--	2
	Installation	SC	P	--	2

**Suggested Readings:**

1. Saxena, S.: MS Office 2007 in a Nutshell. Vikas Publishing House.
2. Mansfield R.: Working in Microsoft Office. Tata McGraw Hill Edition.
3. Courter, G. & Marquis, A.: MS-Office 2000 – No Experience Required. BPB Publications.
4. Kogent Learning Solutions Inc.: Office 2010 in Simple Steps. Dreamtech Press.
5. Laura, S. & Dawna, W.: Microsoft Office 2007 Fundamentals. Course Technology.
6. Tindrow, R., Boyce, J. & Shapiro, J. R.: Windows 10 Bible. Wiley.

**Web Sources:**

- <https://www.patnauniversity.ac.in/e-content/education/MEd34.pdf>
- <https://byjus.com/govt-exams/microsoft-office/>
- <https://www.basu.org.in/wp-content/uploads/2020/03/Introduction-to-MS-Office.pdf>
- <http://www.eazynotes.com/pages/ms-office/ms-word-notes.html>
- <https://bbamantra.com/ms-word-ms-powerpoint-ms-excel/>
- <http://www.eazynotes.com/pages/ms-office/ms-powerpoint-notes.html>

**Course Prerequisites** - No pre-requisite required, open to all

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM 201</b>		<b>Course Title: Business Management</b>	
<b>Objective:</b> This course intends to provide an insight into the principles and functions of management and their applicability in the contemporary business environment to inculcateskill, provide employability & entrepreneurial skills			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Introduction:</b> Meaning, Definition, Nature, Purpose, Importance of Management; Managerial roles; An overview of functional areas of management; Evolution of management thought- Classical and Neo-Classical system, Contingency Approach, System Approach; Management by Objective understanding for entrepreneurial skill		<b>12</b>
<b>II</b>	<b>Planning:</b> Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making for better skilling of entrepreneurship. <b>Organizing:</b> Concept, Objectives, Nature of organizing, types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization, Span of Control for skill development.		<b>08</b>
<b>III</b>	<b>Directing:</b> Concept, Principles & Techniques of directing and Coordination; Communication- Nature, Importance, Types, Network and Barriers, Effective Communication knowledge for better employability in industry. <b>Controlling:</b> Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling for entrepreneurship & employability.		<b>08</b>
<b>IV</b>	<b>Motivation:</b> Concept, types, Importance and theories; Concept of leadership- Meaning; Importance, Styles to develop skill. <b>Recent trends in Management:</b> Social Responsibility of Management, environment friendly management, Management by objectives, Management of Change to develop skill.		<b>12</b>
<b>Course Outcomes:</b> Students completing this course will be able to: CO1: Understand the concepts related to business and its management along with contribution of various national and International psychologists to the field of management for skill development and employability. CO2: Demonstrate the roles, skills and functions of management specific to Planning and organizing in organisations for entrepreneurship. CO3: Analyze effective application of POM to direct human resources, solve organizational problems and develop optimal managerial decisions with effective controlling techniques for employability. CO4: Analyse effective application of knowledge to diagnose and solve organizational problems related to recent developments in the field of management and thus develop optimal managerial decisions for skill development and employability.			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1	1	1	1	1	1	3
CO2	1	3	3	1	1	1	1	1
CO3	1	3	3	2	1	1	3	1
CO4	2	3	1	1	2	2	1	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	1	3	1
CO3	3	2	2
CO4	2	1	2

**Suggested Readings:**

1. Gupta, C. B.: Business Organisation. Mayur Publication.
2. Singh, B. P. & Chhabra, T. N.: An Introduction to Business Organisation & Management. Kitab Mahal Publishers.
3. Sherlekar, S.A. & Sherlekar, V. S.: Modern Business Organization & Management Systems Approach. Himalaya Publishing House.
4. Bhushan, Y. K.: Business Organization. Sultan Chand & Sons.
5. Jagdish, P.: Business Organisation and Management. Kitab Mahal Publishers.
6. Agarwal, K. K.: Business Organisation and Management. Pearson Education.
7. Joshi, G. L.: Vyavasayik Sanghathan Evam Prabandha.
8. Shukla, S.: Management Concept & Principles. S. Chand Publishing.
9. Yadav, P.: Business Management. Neel Kamal Prakashan, Delhi.

**Web Sources:**

- <https://www.slideshare.net/ersmbalu/principles-of-management-lecture-notes>
- [http://www.ebookbou.edu.bd/Books/Text/SOB/MBA/MBA\\_1301\\_full.pdf](http://www.ebookbou.edu.bd/Books/Text/SOB/MBA/MBA_1301_full.pdf)
- [http://gurukpo.com/Content/MBA/Principles\\_and\\_Practices\\_of\\_Management.pdf](http://gurukpo.com/Content/MBA/Principles_and_Practices_of_Management.pdf)
- <https://www.cliffsnotes.com/study-guides/principles-of-management>
- <http://sjecnotes.weebly.com/principle-of-management.html>

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM 202</b>		<b>Course Title: Financial Accounting</b>	
<b>Objective:</b> This course is aimed at familiarizing students with the theoretical framework of accounting and modern tools of analysis and reporting for decision-making process to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement. Preparation of Final Statement understanding for entrepreneurial skill.		<b>12</b>
<b>II</b>	<b>Royalty Accounts:</b> Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana to develop skill. <b>Hire Purchase Account:</b> Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods for better skilling of entrepreneurship. <b>Installment Payment System:</b> Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account knowledge for better employability in industry.		<b>12</b>
<b>III</b>	<b>Departmental Accounts:</b> Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses knowledge for better employability in industry. <b>Branch Accounts:</b> Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods for better skilling of entrepreneurship.		<b>08</b>
<b>IV</b>	<b>Insolvency Accounts:</b> Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account for better skilling of entrepreneurship. <b>Voyage Accounts:</b> Meaning & Preparation of Voyage Accounts to develop skill.		<b>08</b>
<b>Course Outcomes:</b> Students completing this course will be able to: CO1: Know about the concept of financial accounting and basic principles of accounting with GAAP issued by national government agencies, Journal, Ledger, trial, concept of income and final account preparation for skill development and employability. CO2: Know about royalty accounts, Hire purchase account with different methods of calculation, maintenance of suspense account and Installment payment system with difference between hire purchase and installment payment system for entrepreneurship. CO3: Understand the concept of departmental accounts with objects, importance, advantage, methods of departmental accounts, concept of branch accounts with importance, advantages, classification of branches, various methods for employability.			

CO4: Understand and prepare the insolvency accounts, circumstances of insolvency, procedure of declaring insolvency, preparation of statement of affairs and deficiency account, and preparation of voyage accounts for skill development and employability.

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	2	1	2	2
CO2	3	2	1	1	1	1	2	1
CO3	1	1	3	3	2	1	1	1
CO4	1	1	3	3	1	3	1	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	1	3	1
CO3	1	1	3
CO4	2	1	2

**Suggested Readings:**

1. Jain, S. P. & Narang, K. L.: Advanced Accounts. Kalyani Publishers.
2. Jaisawal, K. S.: Financial Accounting. Vaibhav Laxmi Prakashan.
3. Gupta, R. L. & Radhaswamy, M.: Financial Accounting. Sultan Chand & sons.
4. Shukla, M. C., Grewal T. S. & Gupta, S. C.: Advanced Accounts. S. Chand & Co.
5. Maheshwari, S. N. & Maheshwari, S. K.: A text book of Accounting for Management. Vikas Publication.
6. Shukla, S. M.: Financial Accounting. Sahitya Bhawan Publications.
7. Gupta, R. L. & Shukla, M. C.: Principles of Accountancy. S. Chand & Company Ltd.
8. Arulanandam, M. A. & Raman, K. S.: Advanced Accounting. Vikas Publishers.
9. Shukla, M. C.: Advanced Accounting. Sultan Chand & Sons.

**Web Sources:**

- [www.cga.nic.in](http://www.cga.nic.in)
- [dea.gov.in/budget division/ indian-government-accounting-standards](http://dea.gov.in/budget%20division/)
- [www.icaai.org.in](http://www.icaai.org.in)
- [www.indiaccounting.com](http://www.indiaccounting.com)

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM 202P</b>		<b>Course Title: Computerised Accounting(Practical)</b>	
<b>Objective:</b> The purpose of this paper is provide to knowledge of accounting with computer to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Accounting:</b> Concept, Objectives, Advantages and Limitations, Types of Accounting Information; Users of Accounting Information and Their Needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business for skill development.		<b>08</b>
<b>II</b>	<b>Introduction to Computer and Accounting Information System {AIS}:</b> (A) Introduction to Computers (Elements, Capabilities, Limitations of Computer System). (B)Introduction to Operating Software, Utility Software and Application Software. Introduction to Accounting Information System (AIS) As a Part of Management Information System for better skilling of entrepreneurship		<b>12</b>
<b>III</b>	<b>Computerized Accounting Systems:</b> Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry for skill development.		<b>12</b>
<b>IV</b>	<b>Generating Reports:</b> Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company knowledge for better employability in industry.		<b>08</b>
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Know about the practical concept of financial accounting and basic principles of accounting with objectives, advantages, its types and role of accounting in national and International business for skill development and employability.</p> <p>CO2: Understand computer, operating system, utility software, application software and management information system for employability.</p> <p>CO3: Understand computerized accounts by using any popular accounting software, creating accounting ledgers and groups, creating stock items and vouchers entry for entrepreneurship.</p> <p>CO4: Preparation of cash book, ledger accounts, trail balance, profit and loss account, balance sheet, fund flow statement, cash flow statement, backup and restore data of a company for skill development and employability.</p>			

  
**Director**

  
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**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	3	1	2	2
CO2	3	2	1	1	1	1	2	1
CO3	1	1	2	3	3	1	1	2
CO4	1	1	2	3	1	2	1	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	2
CO2	2	1	2
CO3	1	1	1
CO4	2	2	1

**Suggested Readings:**

1. Sharma, A. & Bansal, M.: Computerized Accounting System. Sahitya Bhawan Publications.
2. Goyal, N. & Sachdeva, R.: Computerized Accounting System. Kalyani Publishers.
3. Juneja, M., Bansal, S. & Bansal, R.: Computer Based Accounting. Kalyani Publishers.
4. Anthony, R. N., Hawkins, D. & Kenneth A.: Merchant, Accounting: Text and Cases. TMH.
5. Horngren, C. T. & Philbrick, D.: Introduction to Financial Accounting. Pearson Education.

**Web Sources:**

- [www.cga.nic.in](http://www.cga.nic.in)
- [dea.gov.in/budget division/ indian-government-accounting-standards](http://dea.gov.in/budget%20division/indian-government-accounting-standards)
- [www.icaai.org.in](http://www.icaai.org.in)
- [www.indiaaccounting.com](http://www.indiaaccounting.com)

**Note: Latest editions of all the suggested readings must be used.**

  
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<b>Programme: BCOM</b>	<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM 203A</b>		<b>Course Title: Essentials of e-Commerce</b>
<p><b>Objective:</b> This course is to familiarize the student with the primary aspects of e-commerce as well as the uses of e-commerce and to comprehend its potential to inculcate skill, provide employability &amp; entrepreneurial skills.</p>		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Internet and Commerce:</b> Business Operations in Commerce Practices vs. Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers and Society; Limitation of E- Commerce for skill development.	<b>08</b>
<b>II</b>	<b>Application in B2C:</b> Consumers Shopping Procedure on the Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and its Benefits; Online Banking and its Benefit; Online Financial Services and its Future to develop entrepreneurship skills.	<b>12</b>
<b>III</b>	<b>Application in B2B:</b> Applications of B2B; Key Technologies for B2B for better employability, Characteristics of the Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	<b>12</b>
<b>IV</b>	<b>Applications in Governance:</b> EDI in Governance; E Government; E Governance Applications of the Internet, Concept of Government-To-Business, Business-To-Government and Citizen-To- Government; E-Governance Models; Private Sector Interface in E Governance to improve skill development.	<b>08</b>
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Understand the benefits of E-Commerce to various stakeholders and the role of internet along with limitation of e-commerce for employability.</p> <p>CO2: Identify Business to Consumer Model and its applications along with several aspects and benefits of Online Banking for entrepreneurship.</p> <p>CO3: Understand the applications Business to Business national to international Model along with its types and basic key concepts for skill development.</p> <p>CO4: Understand the different E-Governance models and implementation of Electronic Data Interchange in Governance for employability.</p>		



**Mapping course outcomes leading to the achievement of program outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	1	3	1	2	2
CO2	3	2	1	1	1	1	2	1
CO3	1	1	2	3	3	1	1	2
CO4	1	1	2	3	1	2	1	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	2
CO2	2	1	2
CO3	1	1	1
CO4	2	2	1

**Suggested Readings:**

1. Joseph, P.T. & Joseph, S.J.: E-Commerce – An Indian Perspective. Prentice Hall of India.
2. Dhawan, N.: Introduction to E-Commerce. International Book House Private Limited.
3. Agarwal, K. N. & Agarwal, D.: Business on the Net: Bridge to the Online Storefront. Macmillan India.
4. Danielle, M.: Internet and Internet Engineering. Tata McGraw Hill, New Delhi.
5. Pandey, A. K.: Concept of E-Commerce. S.K. Kataria and Sons.

**Web Sources:**

- <https://ecommerceguide.com/>
- [https://www.researchgate.net/publication/40943659\\_E-business\\_fundamentals](https://www.researchgate.net/publication/40943659_E-business_fundamentals)
- [https://www.tutorialspoint.com/e\\_commerce/index.htm](https://www.tutorialspoint.com/e_commerce/index.htm)
- <https://managementmania.com/en/e-business>

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM 203 B</b>		<b>Course Title: Business Economics</b>	
<b>Objective:</b> This paper aims to impart the practical utility of economic principles, concepts, methods and tools for solving business problems and relevant decision-making process to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	<b>Introduction:</b> Nature and Scope of Economics, Economic and Non-Economic Activities, Basic economic problems, Market forces in solving economic problems; Micro and Macro Economics; Utility - Cardinal and Ordinal, Law of Diminishing Marginal Utility, Law of Equi-marginal Utility, Consumer surplus, Indifference Curve Analysis for entrepreneurship & employability.	<b>08</b>	
<b>II</b>	<b>Demand and Supply Analysis:</b> Demand - Meaning, Types - Individual and Market, Law of demand, Demand function, Determinants of demand, Exceptions to the Law of Demand; Elasticity of demand – Price, Income & Cross Elasticities, Measurement of Elasticities; Supply - Law of Supply, Determinants of supply, Factors Affecting Supply, Elasticity of Supply, Market equilibrium to develop skill.	<b>12</b>	
<b>III</b>	<b>Cost &amp; Revenue Analysis:</b> Types of Cost, Short Run Cost Analysis -Fixed, Variable and Total Cost Curves, Average and Marginal Costs; Long Run Cost Analysis - Total, Average and Marginal Cost Curves; Economies and Diseconomies of Scale; Revenue – Concepts and kinds, Revenue & Cost Curves under different Market Conditions knowledge for better employability in industry.	<b>12</b>	
<b>IV</b>	<b>Pricing under Various Market Conditions:</b> Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price rigidity - The Kinked Demand Curve for skill development. <b>Business Cycle:</b> Various Phases and its causes.	<b>08</b>	
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Relate routine day to day problems with the various basic laws and theories of economics in nation for skill development and employability.			
CO2: Understand how households (demand) and businesses (supply) interact in various market structures to determine the optimum price and quantity of goods produced for entrepreneurship.			
CO3: Understand the concept and functioning of short run and long run costs in different conditions of firm and industry for employability.			
CO4: Understand the impact of varying degrees of competition in a market on price and output determination for skill development and employability.			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	1	1	1	1	2
CO2	3	3	1	1	3	1	1	2
CO3	3	3	2	3	3	1	1	3
CO4	3	3	2	3	2	1	1	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	2
CO2	2	1	2
CO3	1	1	1
CO4	2	2	1

**Suggested Readings:**

1. Geetika, G.: Managerial Economics. McGraw-Hill Education.
2. Thomas, C.& Maurice, S. C.: Managerial Economics: Concepts and Applications. TMH
3. Ahuja, H. L.: Managerial Economics. Sultan Chand & Sons.
4. Dwivedi, D. N.: Managerial Economics. Vikas Publication.
5. Gupta, G.: Managerial Economics. McGraw-Hill Education (India) Pvt Limited.
6. Seth, M. L.: Principles of Economics. Lakshmi Narain Agrawal Educational Publishers.

**Web Sources:**

- [www.unishivaji.ac.in](http://www.unishivaji.ac.in)
- [www.gurukpo.com](http://www.gurukpo.com)
- [www.ddegjust.ac.in](http://www.ddegjust.ac.in)
- [www.studentzone-ngasce.nmims.edu](http://www.studentzone-ngasce.nmims.edu)
- <https://www.studocu.com>
- [www.egyankosh.ac.in](http://www.egyankosh.ac.in)

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
Bachelor of Commerce (BCOM) Programme  
(Minor Elective)

**IFTM University, Moradabad**  
**Bachelor of Science (B.Sc.) Programme**  
**B.Sc. Home Science I Year (II Semester)**  
**BHSC-201T: Fundamentals of Nutrition and Food Science**

**COURSE OBJECTIVES**

- To understand the relationship between food, nutrition and health for skill development
- To understand the functions of food, basic concepts of food groups and balanced diet for skill development
- To describe the functions of various nutrients and their sources & gaining knowledge about clinical manifestations of excess/ deficiency of nutrients for skill development
- To learn about various methods of cooking and to understand the selection, nutritional contribution of and effect of cooking on different food groups for skill development
- To describe ways of reducing nutrient losses during cooking and methods of enhancement of nutritional quality of foods for skill development
- To be able to prepare dishes using principles of food science for skill development and employability

**UNIT I: Basic concepts in food and nutrition**

**(8 Sessions)**

- Basic terms used in study of food and nutrition for skill development
- Understanding relationship between food, nutrition and health
- Functions of food-Physiological, psychological and social for skill development

**UNIT II: Nutrients**

**(8 Sessions)**

- Functions, dietary sources and clinical manifestations of deficiency/ excess of the following nutrients:
- Carbohydrates, lipids and proteins for skill development
- Fat soluble vitamins-A, D, E and K
- Water soluble vitamins – thiamin, riboflavin, niacin, pyridoxine, folate, vitamin B12 and vitamin C
- Minerals – calcium, iron and iodine for skill development

**UNIT III: Food Groups**

**(8 Sessions)**

Selection, nutritional contribution and changes during cooking of the following food groups for skill development:

- Cereals
- Pulses
- Fruits and vegetables
- Milk & milk products
- Eggs
- Meat, poultry and fish
- Fats and Oils

**UNIT IV: Methods of Cooking and Preventing Nutrient Losses****(6 Sessions)**

- Dry, moist, frying and microwave cooking for skill development and employability
- Advantages, disadvantages and the effect of various methods of cooking on nutrients for skill development and employability
- Minimising nutrient losses

**Course Outcomes:** Students completing this course will be able to:

CO1: Comprehend relationship between food, nutrition and health for global skill development.

CO2: Understand functions of various nutrients and their sources &amp; gaining knowledge about clinical manifestations of excess / deficiency of nutrients for skill development.

CO3: Understand the selection, nutritional contribution and changes during cooking of the commonly consumed foods for global skill development

CO4: Understand the concept of nutrient losses during pre-preparation and preparation of food for skill development and national employability

**PO – CO Mapping (Please write 3, 2, 1 wherever required)****(Note: 3 for highly mapped, 2 for medium mapped and 1 for low mapped)**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	3	3	3	3	3	3	2	3	1	2	1
CO2	3	3	2	3	1	3	2	2	1	3	3	1
CO3	3	1	2	1	2	3	3	1	1	3	2	1
CO4	3	1	2	1	1	3	3	2	3	1	2	1

**CO- Curriculum Enrichment Mapping (Please write 3, 2, 1 wherever required)****(Note: 3 for highly mapped, 2 for medium mapped and 1 for low mapped)**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	3	2	1
CO3	3	3	1
CO4	3	3	2

**SUGGESTED READINGS:**

1. Rekhi T and Yadav H (2014). Fundamentals of Food and Nutrition. Elite Publishing House Pvt Ltd., Delhi
2. Srilakshmi B (2014). Food Science, 6th Edition. New Age International Ltd., Delhi
3. Chadha R and Mathur P (eds)(2015). Nutrition: A Lifecycle Approach. Orient Blackswan, Hyderabad

**IFTM University, Moradabad**  
**Bachelor of Commerce (BCOM) Programme**  
**(Minor Elective)**

Programme/Class: <b>Certificate/ BA</b>		Year: <b>First</b>	Semester: <b>Second</b>
Subject: <b>Sociology</b>			
Course Code: <b>A070201T</b>		Course Title: <b>Society in India: Structure, Organization &amp; Change.</b>	
Credits: <b>4</b>		Core Compulsory	
Max. Marks: <b>25+75</b>		Min. Passing Marks: <b>40</b>	
Total No. of Lectures-Tutorials-Practical (in hours per week): <b>4-0-0/w</b>			
Unit	Topics		No. of Lectures
I	The structure and composition of Indian society: Village, Town, City, Rural Urban linkages. Unity and diversity in Indian society level for skill Development.		7
II	Indological, Historical, Structural and Functional Perspective to study Indian Society for skill Development.		7
III	Cultural and Ethnic diversity: Diversities in respect of language, caste, region and religious beliefs and practices for skill Development.		8
IV	Tribal Communities in India: Geographical distribution, Problem of Assimilation, Integration and Assertion, Backwardness and Underdevelopment in Tribe for skill Development.		8
V	Basic Institutions of Indian society: Caste, Marriage, Religion, Class and Joint Family for skill Development.		6
VI	Social Classes in India: Agrarian-Rural, Industrial-Urban: The Middle Class; Exclusion and Inclusion, Backward classes, Dalits, Women for skill Development.		8
VII	Population: Structure and dynamics, Demographic analysis, Population explosion, Demographic theories, Population growth and control for better skill development for skill Development.		8
VIII	Change and Transformation in Indian Society; Factors affecting National Integration: Casteism and Politics of caste in India, Communalism and Politics of communalism, Naxalism for skill Development.		8
<b>Course Learning outcomes:</b>			
CO1: This paper is designed in this manner, so that students are introduced to the concepts related to Indian Society at local and national level for skill Development.			
CO2: They are made familiar with the Indian Society, its linkages and continuity with past and present at local and national level for skill Development.			
CO3: It also gives insights to analyze contemporary Indian society at local and national level. This paper provides comprehensive understanding of Indian society for skill Development at local and national level.			
CO4: Understand the Tribal Communities in India, Problems and Underdevelopment in Tribe for skill Development.			
CO5: Understand the Basic Institutions of Indian society to fulfill national needs for skill Development.			
CO6: Understand the Social Classes in India as Agrarian-Rural, Industrial-Urban: The Middle Class;			

Exclusion and Inclusion, Backward classes, Dalits, Women for skill Development.

CO7: Explain the Population, Demographic analysis, Population explosion, Demographic theories for skill development for skill Development.

CO8: Understand the Change and Transformation in Indian Society at local and national level for skill Development.

**PO-CO Mapping (Please write 3, 2, 1 wherever required)**

**(Note: 3 for highly mapped, 2 for medium mapped and 1 for low mapped)**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	1	2	2	3
CO2	3	3	3	3	1	2	2	3
CO3	3	3	3	3	2	2	2	3
CO4	3	3	3	3	1	2	2	3
CO5	3	3	3	3	3	2	2	3
CO6	3	3	3	3	3	2	2	3
CO7	3	3	3	3	3	2	2	3
CO8	3	3	3	3	2	2	2	3

**Co-Curriculum Enrichment Mapping (Please write 3, 2, 1 wherever required)**

**(Note: 3 for highly mapped, 2 for medium mapped and 1 for low mapped)**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	1	1
CO2	2	1	1
CO3	2	1	1
CO4	2	1	1
CO5	2	1	1
CO6	2	1	1
CO7	3	1	1
CO8	2	1	1

**Suggested Readings:**

1. Bose, N.K. 1967: Culture and Society in India
2. Dube, S.C., 1958: India's Changing Villages.
3. Karve, Irawati, 1961: Hindu Society: An Interpretation.
4. Srinivas, M.N., 1963 Social Change in Modern India.
5. अहूजा आर, 2000, भारतीय समाज, रावत पब्लिकेशन

This is an elective course open for all.

**Suggested Continuous Internal Evaluation Methods (25 Marks):**

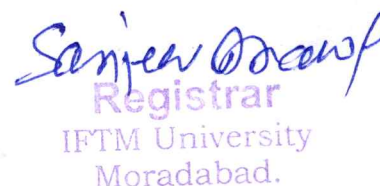
- Seminar/Assignment on any topic of the above syllabus.
- Test with multiple choice questions / short and long answer questions.
- Research Orientation of the student.
- Quiz

**Suggested equivalent online courses:**

IGNOU & Other centrally/state operated Universities / MOOC platforms such as "SWAYAM" in India and Abroad.

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM CCC 201</b>		<b>Course Title: First aid and Health</b>	
<b>Objective:</b> This paper aims to make the students familiar with the concept and importance of first aid as well as issues and remedies related with human health to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<p><b>Basic First Aid:</b> Aims of first aid &amp; First aid and the law; Dealing with an emergency, Resuscitation (basic CPR); Hand washing and Hygiene; Types and Content of a First aid Kit to develop skill.</p> <p><b>First AID Technique:</b> Dressings and Bandages; Fast evacuation techniques (single rescuer); Transport techniques to develop skill.</p> <p><b>First aid related with respiratory system:</b> Basics of Respiration; No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging; Swelling within the throat, Suffocation by smoke or gases and Asthma to develop skill.</p> <p><b>First aid related with Heart, Blood and Circulation:</b> Basics of the heart and the blood circulation; Chest discomfort, bleeding to develop skill.</p> <p><b>First aid related with Wounds and Injuries:</b> Type of wounds, small cuts and abrasions; Head, Chest, Abdominal injuries; Amputation, Crush injuries, Shock to develop skill.</p> <p><b>First aid related with Bones, Joints Muscle related injuries:</b> Basics of the skeleton, Joints and Muscles; Fractures (injuries to bones) to develop skill.</p>		<b>12</b>
<b>II</b>	<p><b>First aid related with Nervous system and Unconsciousness:</b> Basics of the nervous system; Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy for skill development.</p> <p><b>First aid related with Gastrointestinal Tract:</b> Basics of the gastrointestinal system; Diarrhea, Food poisoning for skill development.</p> <p><b>First aid related with Skin, Burns:</b> Basics of The skin; Burn wounds, Dry burns and scalds (burns from fire, heat and steam); Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke; Frost bites (cold burns), Prevention of burns, Fever and Hypothermia for skill development.</p> <p><b>First aid related with Poisoning:</b> Poisoning by swallowing, Gases, Injection, Skin for skill development.</p> <p><b>First aid related with Bites and Stings:</b> Animal bites, Snake bites, Insect stings and bites for skill development.</p> <p><b>First aid related with Sense organs:</b> Basic of Sense organ; foreign objects in the eye, ear, nose or skin; 0Swallowed foreign objects</p> <p><b>Specific emergency satiation and disaster management:</b> Emergencies at educational institutes and work; Road and traffic accidents; Emergencies in rural areas; Disasters and multiple casualty accidents; Triage. Emergency Child birth.</p>		<b>08</b>

  
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<b>III</b>	<b>Basic Sex Education:</b> Overview, ground rules, and a pre-test; Basics of Urinary system and Reproductive system; Male puberty — physical and emotional changes; Female puberty — physical and emotional changes; Male-female similarities and differences; Sexual intercourse, pregnancy, and childbirth; Facts, attitudes, and myths about LGBTQ+ issues and identities; Birth control and abortion; Sex without love - harassment, sexual abuse, and rape; Prevention of sexually transmitted diseases for skill development.	<b>08</b>
<b>IV</b>	<b>Mental Health and Psychological First Aid:</b> Mental Health First Aid; Mental Health Problems in the India; The Mental Health First Aid Action Plan; Understanding Depression and Anxiety Disorders; Crisis First Aid for Suicidal Behavior & Depressive symptoms; Non-Suicidal Self- Injury; Non-crisis First Aid for Depression and Anxiety; Crisis First Aid for Panic Attacks, Traumatic events; Understanding Disorders in Which Psychosis may Occur; Crisis First Aid for Acute Psychosis; Understanding Substance Use Disorder; Crisis First Aid for Overdose, Withdrawal; Using Mental Health First Aid for skill development.	<b>12</b>

**Course Outcomes:** Students completing this course will be able to:

- CO1: Learn the skill needed to assess the ill or injured person dealing with an emergency, first aid related with respiratory system, heart, blood and circulation, wounds and Injuries, Bones, Joints Muscle related injuries for skill development and employability.
- CO2: Learn the skills to provide CPR to infants, children and adults, First aid related with Nervous system and Unconsciousness, Gastrointestinal Tract, Skin, Burns, Poisoning, Bites and Stings, sense organs, specific emergency satiation and disaster management for employability.
- CO3: Learn the basic sex education help young people navigate thorny questions responsibly and with confidence male-female similarities and differences, sex without love — harassment, sexual abuse, and rape; Prevention of sexually transmitted diseases, facts, attitudes, and myths about LGBTQ+ issues and identities for employability.
- CO4: Learn the skill to identify Mental Health status and Psychological First Aid, first Aid for Panic Attacks as national and international medical bodies suggests, Traumatic events; understanding disorders in which Psychosis may occur, learn crisis first aid for acute psychosis, understanding substance, use disorder, crisis first Aid for overdose, withdrawal ,using mental health First Aid for skill development and employability.

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	1	3	2	3	1	1	1	3
<b>CO2</b>	1	2	2	3	1	1	1	3
<b>CO3</b>	1	3	1	2	3	3	1	1
<b>CO4</b>	1	2	2	2	1	1	3	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	1	1
CO3	1	3	3
CO4	1	1	2

**Suggested Readings:**

1. Finkelhor, D.: The prevention of childhood sexual abuse. ‘
2. Durham, N. H.: Crimes against Children Research Center.
3. Kantor L. & Levitz N.: Parents’ views on sex education in schools: How much do Democrats and Republicans agree?
4. Orenstein, P.: Girls and sex: Navigating the complicated new landscape. New York.
5. Schwiager shausen, E.: The Cut.
6. Wiggins, G. & McTighe, J.: Understanding by design. Alexandra, VA: ASCD.

**Web Sources:**

- Indian First Aid Manual-<https://www.indianredcross.org/publications/FA-manual.pdf>
- <https://mhfa.com.au/courses/public/types/youthedition4>
- <https://marshallmemo.com/marshall-publications.php#8>
- <https://www.redcross.org/take-a-class/first-aid/first-aid-training/first-aid-online>
- <https://www.firstaidforfree.com/>
- <https://www.coursera.org/learn/psychological-first-aid>
- <https://www.coursera.org/learn/mental-health>
- Red Cross First Aid/CPR/AED Instructor Manual
- [www.unh.edu/ccrc/pdf/CV192.pdf](http://www.unh.edu/ccrc/pdf/CV192.pdf)
- [www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html](http://www.thecut.com/2015/05/most-women-are-catcalled-before-they-turn-17.html)

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: First</b>	<b>Semester: Second</b>
<b>Course Code: BCOM VOC 201</b>		<b>Course Title: Tally ERP 9</b>	
<b>Objective:</b> This course is designed to impart knowledge regarding concepts of financial accounting to inculcate skill, provide employability & entrepreneurial skills			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Accounting &amp; Inventory Master:</b> Fundamentals of Accounting, Fundamentals of Tally ERP.9, Company Operation in Tally ERP.9, Introduction to Gateway of Tally, Maintaining Chart of Accounts in Tally, Maintaining Stock Keeping Units (SKU) knowledge for better employability in industry.		<b>08</b>
<b>II</b>	<b>Accounting &amp; Inventory Transaction:</b> Recording Day-to-Day Transactions in Tally ERP 9, Management of Purchase & Sales Cycle, Accounts Receivable and Payable Management, Banking knowledge for better employability in industry.		<b>12</b>
<b>III</b>	<b>MIS Reports:</b> Basic Report Features, Trail Balance, Financial Statements, Inventory Books, Account Books for better skilling of entrepreneurship. <b>Payroll Accounting:</b> Payroll Master, Maintaining Employee Information, Payroll Voucher, Pay Reports for better skilling of entrepreneurship.		<b>08</b>
<b>IV</b>	<b>Tally Administration:</b> Data Backup, Data Restoration, Data Export, Data Import, E-mailing in Tally ERP.9 knowledge for better employability in industry. <b>Taxation using Tally ERP.9:</b> Goods and Services Tax (GST), Recording Vouchers with TDS (Tax Deducted at Source) knowledge for better employability in industry.		<b>12</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Understand the basics of accounting and of tally and learn the operations of company in tally and maintaining the charts of accounts and SKU in tally for skill development and employability.			
CO2: Understand how to enter day to day transactions in tally and to maintain purchase and sales cycle, accounts receivables and payable management banking in tally for entrepreneurship.			
CO3: Learn how to manage MIS report and payroll accounting for employability.			
CO4: Understand about the tally administration and to use tally for taxation in nation for skill development and employability.			

  
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**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	2	3	3	2	2	2
CO2	2	2	2	3	1	2	2	2
CO3	2	1	2	1	3	2	2	1
CO4	2	1	2	1	1	2	2	2

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	1	1
CO3	1	3	3
CO4	1	1	2

**Suggested Readings:**


1. Tally Essential Level 1 by Tally Education Pvt. Ltd. Sahaj Enterprises
2. Gupta, P. : Advanced Tally ERP9 with GST
3. Nadhani, A.K.: Implementing Tally ERP 9. BPB Publications
4. Lodha. R.: Tally.ERP9 with GST Accounting Paperback. Lawpoint Publications.

**Web Sources:**

- <https://www.youtube.com/watch?v=eA8oK3wn1p4> ==> Tally Prime full course| City Commerce Academy
- <https://www.youtube.com/watch?v=vH9Q-EUJvw8> ==> Tally course beginner to expert with all tally basic
- <https://www.youtube.com/watch?v=NsbU27wRsoI> ==> Tally ERP 9 full class in Hindi from basic | Tally Accounting Tutorial
- <https://www.youtube.com/watch?v=EOS9UQJ0Nck> ==> How to make GST bill in Tally.ERP 9 || By Ronak Gupta

**Note: Latest editions of all the suggested readings must be used.**

  
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<b>SKILL DEVELOPMENT PROGRAM</b>	
<b>Title of the Program-</b>	TallyERP9
<b>Nodal Department of Higher Educational Institute(HEI) to run program-</b>	School of Business Management, IFTM University, Moradabad
<b>Broad Area/Sector -</b>	Accounting, Banking & Finance
<b>Sub Sector-</b>	Taxation, GST, Financial Services
<b>Nature of Program-</b>	Independent
<b>Name of Sector Skill Council</b>	Banking Financial Services & Insurance(BFSI) Sector Skill Council
<b>Aliened National Skills Qualifications Framework (NSQF) Level-</b>	Level-4
<b>Expected fees of the program-</b>	N/A
<b>Stipend to student expected from Industry-</b>	8000/-
<b>Number of Seats-</b>	As per intake
<b>Course Code-</b>	VOC201
<b>Name of Proposed Skill Partner</b>	Institute of Systematic Studies, Moradabad
<b>Job Prospects for students after completion of the program-</b>	Banking and Insurance Companies, Job related to Accounting and Taxation for e.g., Accounts Executive, Tally Operator, Tally Accounts Manager, Tax Accountant and Accounting Assistant

  
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Course Code: BCOM VOC201					
Maximum Marks:100		Minimum Marks:35		Credits- 03(1theory,2Practical)	
Course Objective-		This course is designed to impart knowledge regarding concepts of financial accounting.			
Unit	Topics	General (G) /Skill Component(S C)	Theory (T) /Practical(P)	No. of Theory Hours(Total-15 hours =1 Credit)	No. of Skills Hours(Total-60 hours =2 Credit)
<b>I- Accounting &amp; Inventory Master</b>	Fundamentals of Accounting	G	T	1	--
	Fundamentals of Tally ERP.9	G	T	1	--
	Company Operation in Tally ERP.9	G	T	1	--
	Introduction to Gateway of Tally	G	T	1	--
	Maintaining Chart of Accounts in Tally	SC	P	--	4
	Maintaining Stock Keeping Units(SKU)	SC	P	--	4
<b>II- Accounting &amp; Inventory Transaction</b>	Recording Day-to-Day Transactions in Tally ERP9	SC	P	--	4
	Management of Purchase & Sales Cycle	G/SC	T/P	2	4
	Accounts Receivable and Payable Management	SC	P	--	4
	Banking	G/SC	T/P	1	4
<b>III-MIS Reports</b>	Basic Report Features, Trail Balance, Financial Statements, Inventory Books, Account Books	G/SC	T/P	2	8
<b>IV – Payroll Accounting</b>	Payroll Master, Maintaining Employee Information, Payroll Voucher, Pay Reports	G/SC	T/P	2	8
<b>V –Tally Administration</b>	Data Backup, Data Restoration, Data Export, Data Import, E-mailing in Tally ERP.9	G/SC	T/P	2	8
<b>VI- Taxation using Tally ERP.9</b>	Goods and Services Tax (GST)	G/SC	T/P	1	4
	Recording Vouchers with TDS (Tax Deducted at Source)	G/SC	T/P	1	4
<b>VII- Appendices</b>	Shortcut keys	SC	P	--	2
	Installation	SC	P	--	2

**Suggested Readings:**

1. Tally Essential Level 1 by Tally Education Pvt. Ltd. Sahaj Enterprises
2. Gupta, P. : Advanced Tally ERP9 with GST
3. Nadhani, A.K.: Implementing Tally ERP 9. BPB Publications
4. Lodha. R.: Tally.ERP9 with GST Accounting Paperback. Lawpoint Publications.

**Web Sources:**

- <https://www.youtube.com/watch?v=eA8oK3wn1p4> ==> Tally Prime full course| City Commerce Academy
- <https://www.youtube.com/watch?v=vH9Q-EUJvw8> ==> Tally course beginner to expert with all tally basic
- <https://www.youtube.com/watch?v=NsbU27wRsoI> ==> Tally ERP 9 full class in Hindi from basic | Tally Accounting Tutorial
- <https://www.youtube.com/watch?v=EOS9UQJ0Nck> ==> How to make GST bill in Tally.ERP 9 || By Ronak Gupta

**Course Prerequisites** - No pre-requisite required, open to all



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<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Third</b>
<b>Course Code: BCOM 301</b>		<b>Course Title: Company Law</b>	
<b>Objective:</b> This paper aims to provide a conceptual understanding of the company law and its importance in the management of an organization to inculcate skill, provide employability & entrepreneurial skills			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Indian Companies Act 2013:</b> Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association Prospectus for skill development		<b>08</b>
<b>II</b>	<b>Shares:</b> Types, Share Capital- Kinds; Allotment Of Shares for the knowledge of entrepreneurial skills; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission Difference, Methods Of Borrowing, Debentures, Mortgages And Charges- Fixed And Floating.		<b>12</b>
<b>III</b>	<b>Management:</b> Directors, Types And Number Of Directors, Managing Director , Whole Time Director –Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And knowledge for better employability in industry. Company Meetings Kinds, Quorum, Voting, Resolution, Minutes.		<b>12</b>
<b>IV</b>	<b>Majority Powers And Minority Rights:</b> Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement, WindingUp- Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties for skill development and employability		<b>08</b>
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Identify the background of the new Company Act 2013, kinds of company, registration of companies in the nation, commencement of business, certificate of incorporation vs. certificate of commencement for skill development and employability;</p> <p>CO2: Understand MOA, AOA and Prospectus for entrepreneurship;</p> <p>CO3: Assess the qualifications of director, Appointment, remuneration, removal, legal position, powers, duties and liabilities of directors, managing directors and managers, Prevention of Oppression and Mismanagement for employability.;</p> <p>CO4: Describe the process of Winding up of the Companies. Types of shares, Issue of shares, legal provisions regarding share certificates and share warrants; Debentures for skilldevelopment and employability.</p>			



**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	3	2	3	3	2
CO2	3	2	1	1	1	1	1	3
CO3	3	3	1	3	1	1	1	1
CO4	3	3	1	1	1	1	2	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	1	2	2
CO3	1	1	3
CO4	1	1	2

**Suggested Readings:**

1. Kapoor, G. K. & Dhamija, S. A.: Company Law: Comprehensive Textbook on Companies Act 2013. Taxmann Publication.
2. Singh, A.: Company Law. Eastern Book Company.
3. Maheshwari, S. N. Maheshwari, S. K.: A Manual of Business Law. Himalaya Publishing House.

**Web Sources:**

- [www.mca.gov.in](http://www.mca.gov.in)
- [www.cleartax.in](http://www.cleartax.in)
- [www.caclubindia.com](http://www.caclubindia.com)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.indiafilings.com](http://www.indiafilings.com)
- [www.legalserviceindia.com](http://www.legalserviceindia.com)
- [www.businessdictionary.com](http://www.businessdictionary.com)
- [www.en.wikipedia.org](http://www.en.wikipedia.org)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Third</b>
<b>Course Code: BCOM 302</b>		<b>Course Title: Cost Accounting</b>	
<b>Objective:</b> This course exposes the students to the basic concepts and the tools used in cost accounting to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues understanding for entrepreneurial skill.		<b>08</b>
<b>II</b>	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime for skill development.. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution) for skills development, Machine Hour Rate.		<b>12</b>
<b>III</b>	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement for better employability in industry.		<b>08</b>
<b>IV</b>	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing understanding for entrepreneurial skill.		<b>12</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Define the various components of total cost, methods and techniques of cost analysis, installation of costing system and preparation of cost sheet methods applied in nation for skill development and employability.			
CO2: Determine various levels of material, pricing of material issues for entrepreneurship.;			
CO3: Use methods of time keeping and manage idle & over time, method of costing for employability;			
CO4: Determine the concept of cost record by the help of integral and non- integral system, cost audit for skill development and employability			

  
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**Mapping course outcomes leading to the achievement of program outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	1	1	1	2	3
CO2	3	2	3	1	3	1	1	1
CO3	3	2	2	3	3	1	1	1
CO4	3	3	3	3	3	1	3	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	1	2
CO2	1	2	1
CO3	2	3	3
CO4	1	2	1

**Suggested Readings:**

1. Jain, S. P. & Narang, K. L.: Cost Accounting. Kalyani New Delhi.
2. Maheshwari, S. N: Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi. (Hindi and English)
3. Tulsian, P.C.: Practical Costing. Vikas, New Delhi.
4. Garg, A. K.: Cost Accounting: An Analytical Stud. Swati Publication, Meerut.
5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

**Website Sources:**

- [https://en.wikipedia.org/wiki/Cost\\_accounting](https://en.wikipedia.org/wiki/Cost_accounting)
- [https://www.tutorialspoint.com/accounting\\_basics/cost\\_accounting\\_cost\\_sheet.htm](https://www.tutorialspoint.com/accounting_basics/cost_accounting_cost_sheet.htm)
- <http://cptcwa.blogspot.com/2013/02/material-costing-formula.html>
- <https://www.accountingtools.com/articles/what-is-overhead.html>
- <https://financial-dictionary.thefreedictionary.com/Cost+records>
- <http://www.yourarticlelibrary.com/cost-accounting/cost-audit/cost-audit-meaning-advantages-and-types/58435>

**Note: Latest editions of all the suggested readings must be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Third</b>
<b>Course Code: BCOM 303A</b>		<b>Course Title: Inventory Management</b>	
<b>Objective:</b> The course intend to the concept of Inventory Management along with the basic laws and axioms of Inventory Management to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Inventory Management:</b> Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management for skill development .		<b>12</b>
<b>II</b>	<b>Concept and Valuation of Inventory:</b> Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business for better entrepreneurial skills , Product Classification, Product Coding, Lead Time, Replenishment Methods.		<b>08</b>
<b>III</b>	<b>Management of Working Capital:</b> Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio-current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio for better entrepreneurial skills and employability .		<b>08</b>
<b>IV</b>	<b>Inventory Control:</b> Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control–EOQ,ROP,ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap for skill development and entrepreneurial skills.		<b>12</b>
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Elaborate the concept of Inventory Management along with the basic laws and axioms of Inventory Management for skills development.</p> <p>CO2: Understand the terminologies associated with the field of Inventory management and control along with irrelevance for entrepreneurship and employability.</p> <p>CO3: Identify the appropriate method and techniques of Inventory management for solving different problems used by national and International companies for better employability in industry.</p> <p>CO4: Explain the concept of Working Capital Management, Demand Analysis and Obsolescence for entrepreneurship.</p>			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	2	1	1	1	3	2
CO2	3	2	3	1	2	1	1	1
CO3	2	2	2	2	3	1	1	1
CO4	2	2	2	2	2	1	3	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	1	3	3
CO3	1	3	1
CO4	1	1	3

**Suggested Readings:**

1. Muller, M.: Essentials of Inventory Management. AMACON.
2. Narayan, P.: Inventory Management. Excel Books.
3. Krishnan, G. P.: Materials Management. PHI Learning Pvt. Ltd.
4. Chitale, A. K. & Gupta, R.C.: Materials Management. PHI Learning Pvt. Ltd.
5. Stephen, C.: Introduction to Materials Management. Pearson Publishing.

**Web Source:**

- [www.ibef.org/industry/manufacturing-sector-india.aspx](http://www.ibef.org/industry/manufacturing-sector-india.aspx)
- [www.cii.in](http://www.cii.in)
- [www.india.gov.in](http://www.india.gov.in)
- [www.mospi.gov.in](http://www.mospi.gov.in)
- [dipp.nic.in](http://dipp.nic.in)
- [commerce.gov.in](http://commerce.gov.in)
- [india.gov.in/website-ministry-commerce-and-industry](http://india.gov.in/website-ministry-commerce-and-industry)

**Note: Latest edition of the text books should be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>		<b>Semester: Third</b>				
<b>Course Code: BCOM 303B</b>			<b>Course Title: Business Regulatory Framework</b>					
<b>Objective:</b> The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872 and Sale of Goods Act, 1930 to inculcate skill, provide employability & entrepreneurial skills.								
<b>Unit</b>	<b>Topics</b>				<b>No. of Lectures</b>			
<b>I</b>	<b>Indian Contract Act, 1872:</b> Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects for skill development				<b>08</b>			
<b>II</b>	<b>Void Agreements:</b> Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency for the knowledge of entrepreneurship and employability.				<b>12</b>			
<b>III</b>	<b>Sale of Goods Act, 1930:</b> Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures for entrepreneurship skills; Auction able Claims.				<b>12</b>			
<b>IV</b>	<b>Negotiable Instrument Act:</b> Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course for skill development and employability.				<b>08</b>			
<b>Course Outcomes:</b> Students completing this course will be able to:								
CO1: Understand the definition of Indian contract Act 1872 Nature, contract and classification for skill development								
CO2: Learn void agreements, different type of contract followed by national companies for entrepreneurship and employability								
CO3: Develop the sales of goods Act 1930 and different type of contract of sale of goods for skill development								
CO4: Describe the negotiable Instrument 1930Act, Bill of exchange for entrepreneurship								
<b>Mapping course outcomes leading to the achievement of program outcomes:</b>								
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	2	2	1	1	1	2	2
<b>CO2</b>	2	2	3	1	2	1	1	1
<b>CO3</b>	2	2	2	3	2	1	1	1
<b>CO4</b>	2	3	2	2	2	1	2	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	1	2	3
CO3	3	1	1
CO4	1	1	3

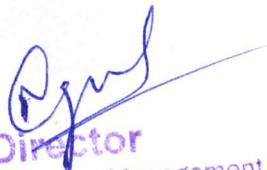
**Suggested Readings:**


1. Kuchal, M. C.: Business Law. Vikas Publishing House. New Delhi.
2. Chandha, P. R.: Business Law. Galgotia. New Delhi.
3. Kapoor, N. D.: Business Law. Sultan Chand & Sons. New Delhi.(Hindi and English)
4. Desai, T. R.: The Indian Contract Act and The Sale of Goods Act and Partnership Act S. C. Sarkar & Sons Pvt. Ltd., Kolkata.
5. Tulsian, P. C.: Business Law. Tata Mc Graw Hill.
6. Sharma, S.: Business Regulatory Framework. Jawahar Publication. Agra.

**Web Resources:**

- [www.finmin.nic.in](http://www.finmin.nic.in)
- [www.indianchamber.org](http://www.indianchamber.org)
- [www.indiantradeportal.in](http://www.indiantradeportal.in)
- [www.sebi.gov.in](http://www.sebi.gov.in)
- [www.rbi.org.in](http://www.rbi.org.in)
- [www.capitalmarket.com](http://www.capitalmarket.com)
- [www.moneycontrol.com](http://www.moneycontrol.com)
- [www.nseindia.com](http://www.nseindia.com)

**Note-Latest edition of the text books should be used.**

  
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<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Third</b>
<b>Course Code: BCOM CCC 301</b>		<b>Course Title: Human Values and Environment Studies</b>	
<b>Objective:</b> The objective of the course on Human Values and Environmental Studies is to create morally articulate solutions to be truthful and just and to become responsible towards humanity to provide employability & skills.			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	<p><b>Human Values-</b> Introduction- Values, Characteristics, Types, Developing Value system in Indian Organisation, Values in Business Management, value based Organisation, Trans –cultural Human values in Management. Swami Vivekananda's philosophy of Character Building, Gandhi's concept of Seven Sins, APJ Abdul Kalam view on role of parents and Teachers.</p> <p><b>Human Values and Present Practices – Issues:</b> Corruption and Bribe, Privacy Policy in Web and Social Media, Cyber threats, Online Shopping etc. Remedies for skill development.</p> <p><b>UK Bribery Act, Introduction to sustainable policies and practices in Indian Economy. Principles of Ethics</b></p> <p><b>Secular and Spiritual Values in Management- Introduction-</b> Secular and Spiritual values, features, Levels of value Implementation. Features of spiritual Values, <b>Corporate Social Responsibility-</b> Nature, Levels, Phases and Models of CSR, Corporate Governance. CSR and Modern Business Tycoons Ratan Tata, Azim Premji and Bill Gates.</p>	<b>10</b>	
<b>II</b>	<p><b>Holistic Approach in Decision making-</b> Decision making, the decision making process, The Bhagavad Gita: Techniques in Management , Dharma and Holistic Management for better employability in industry.</p> <p><b>Discussion through Dilemmas –</b></p> <p>Dilemmas in Marketing and Pharma Organisations, moving from Public to Private – monopoly context , Dilemma of privatisation, Dilemma on liberalization, Dilemma on social media and cyber security , Dilemma on Organic food , Dilemma on standardization ,Dilemma on Quality standards.</p> <p><b>Case Studies</b></p>	<b>10</b>	
<b>III</b>	<p><b>Ecosystem:</b> Concept, structure &amp; functions of ecosystem : producer, consumer, decomposer, foodweb, food chain, energy flow, Ecological pyramids Conservation of Biodiversity- In-situ &amp; Ex- situ conservation of biodiversity Role of individual in Pollution control Human Population &amp; Environment.</p> <p>Sustainable Development India and UN Sustainable Development Goals, Concept of circular economy and entrepreneurship for entrepreneurial skill.</p>	<b>10</b>	



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<b>IV</b>	Environmental Laws? International Advancements in Environmental Conservation Role of National Green Tribunal Air Quality Index Importance of Indian Traditional knowledge on environment Bio assessment of Environmental Quality Environmental Management System Environmental Impact Assessment and Environmental Audit for entrepreneurship & employability.	<b>10</b>
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**Course Outcomes:** Students completing this course will be able to:

CO1: To know how environmental degradation has taken place for skill development.

CO2: Be aware of negotiations and international efforts to save environment for better employability in industry.

CO3: Learn how to develop sustainably for entrepreneurial skill.

CO4: Efforts taken up by UN in Sustainable Development at international level for entrepreneurship & employability.

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	1	1	1	1	3	1	1	1
<b>CO2</b>	1	3	3	1	1	3	1	1
<b>CO3</b>	1	3	1	1	3	3	1	1
<b>CO4</b>	1	3	3	1	3	3	1	1

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	3	1	1
<b>CO2</b>	1	2	3
<b>CO3</b>	3	1	1
<b>CO4</b>	1	1	3

  
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### **Suggested Readings:**

1. A foundation course in Human Values and Professional Ethics by RR. Gaur, R. Sangal et.al
2. JUSTICE: What's the Right Thing to Do? Michael J. Sandel.
3. Human Values by A. N. Tripathi New Age International
4. Environmental Management by N.K. Uberoi
5. <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>
6. <https://www.india.gov.in/my-government/schemes>

### **Web Resources:**

- <https://www.legislation.gov.uk/ukpga/2010/23/contents>
- [http://www.mexconnect.com/mex\\_/culxcomp.html](http://www.mexconnect.com/mex_/culxcomp.html)
- <https://gurujistudy.com/chapter-wise-business-environment-notes-study-material/>
- <https://www.geektonight.com/business-environment-pdf/>
- <https://lecturenotes.in/download/material/26458-business-environment-ethics>
- <https://www.yourarticlelibrary.com/business/business-environment-nature-and-significances-of-business-environment/23367>

**Note-Latest edition of the text books should be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Third</b>
<b>Course Code: BCOM VOC 301</b>		<b>Course Title: Front Office Management</b>	
<b>Objective:</b> The course endeavours to introduce the students about the concept, significance, organization and basic functions of Hotel Front Office to enhance skill.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Introduction to Front Office:</b> Front Office – meaning, nature and scope, Functions of Front Office, Components of Front Office, Organizational structure of Front Office of large, medium and small hotels, Significance, role and contribution of Front Office in hotel operations, Terminology for skill development.		<b>10</b>
<b>II</b>	<b>Organization of Front Office:</b> Qualities/Attributes of Front Office staff, Factors affecting Staffing - size of hotel, location, service, standards, types of guests, level of automation for better employability in industry., Duties of Front Office Staff - Reservation Assistant, Reception, Information Assistant, Front Office Cashier, Bell Captain, Bell Boy, Concierge, Telephone Operator, Guest Relation Executive, Front Office Manager, Lobby Manager, Business Centre and Night Auditor etc		<b>10</b>
<b>III</b>	<b>The Accommodation Product:</b> Type of guest rooms, Room rates, rack rate, corporate rate, commercial rate, airline rate, group, rate, children's rate, package plan rate, series rate(back to back), government rates, weekend rates, half day charges, Meal Plans: AP, MAP, EP, CP, Classification of Hotels on basis of size, star, Location, ownership, independent, management contracts, Chains, franchised, supplementary, accommodation, Time share, condominium for entrepreneurial skill.		<b>10</b>
<b>IV</b>	<b>Cooperation &amp; Coordination with other departments:</b> Importance, How it is done. <b>Front Office Layout and Equipments:</b> Layout, Room Rack/ Numerical Rack, Information, Rack / Alphabetical Rack, Mail /Key Rack, Computers, Billing Machine, Folio Well, PABX, EPABX, and Fax for entrepreneurship & employability.		<b>10</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Explain the front office department its organizational structure in a hotel and understand the protocol for pandemic situation & role and contribution of front office in hotel operations for skill development.			
CO2: Know the front office hierarchy and its roles and responsibility. Understand the size of hotel, location, service, standards, and types of guests at national level as well as international level hotels; accounts receivables and payable management banking in tally entrepreneurship for better employability in industry.			

CO3: Describe the different type of guest room rates and the meal plans, classification of hotels on their ownership basis for entrepreneurial skill.

CO4: Understand the Cooperation & Coordination with other departments of hotel and know how to prepare and work on Billing Machine, Folio Well, PABX, EPABX, and Fax for entrepreneurship & employability.

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	1	2	1	1	1
CO2	3	3	2	1	1	1	1	3
CO3	2	2	2	3	2	1	3	2
CO4	3	2	3	3	2	1	1	2

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	3
CO2	3	3	3
CO3	2	3	3
CO4	3	3	3

**Suggested Readings:**

1. Basic Practical like Receiving a Call, Guest Handling, Luggage Handling etc.
2. Telecommunication skills and telephone manners.
3. Front office terminology.
4. Forms/formats related to front office Basic manners and grooming standard required to front office operations.

**Website Sources:**

- <http://smallbusiness.chron.com/front-office-operations-its-relation-guest-cycle-14378.html>
- <https://www.routier.io/blog/the-different-types-of-guests-you-can-expect-in-a-hotel-and-how-to-deal-with-them/>
- <https://setupmyhotel.com/train-my-hotel-staff/front-office-training/96-room-type-definitions-in-hotels.html>

**Note-Latest edition of the text books should be used.**

## SKILL DEVELOPMENT PROGRAM

<b>Title of the Program-</b>	Front office operation foundation-1
<b>Nodal Department of Higher Educational Institute(HEI) to run program-</b>	School of Business Management, IFTM University, Moradabad
<b>Broad Area/Sector -</b>	hotels
<b>Sub Sector-</b>	Hospitality
<b>Nature of Program-</b>	Independent
<b>Name of Sector Skill Council</b>	Hospitality Sector Skill Council
<b>Aliened National Skills Qualifications Framework (NSQF) Level-</b>	Level-3
<b>Expected fees of the program-</b>	N/A
<b>Stipend to student expected from Industry-</b>	10000/-
<b>Number of Seats-</b>	As per intake
<b>Course Code-</b>	VOC301
<b>Name of Proposed Skill Partner</b>	Yet to be decided
<b>Job Prospects for students after completion of the program-</b>	Bell desk Office Assistant, MIS Executive, Data Entry Operator, guest relation executive, IT Support Services/ Helpdesk, reservation assistant

Course Code: BCOM VOC301					
MaximumMarks:100		MinimumMarks:35		Credits- 03 (1 Theory, 2 Practical)	
Course Objective-	The course endeavours to introduce the students about the concept, significance, organization and basic functions of Hotel Front Office to enhance skill.				
Unit	Topics	General (G) / Skill Component (SC)	Theory (T) /Practical (P)	No. of Theory Hours (Total-15 hours =1 Credit)	No. of Skills Hours (Total-60 hours =2 Credit)
<b>I- FRONT-OFFICE</b>	Introduction to Front Office	G	T	2	--
	Front Office – meaning, nature and scope	G	T	2	--
	Components of Front Office	G	T	2	--
	Organizational structure of Front Office	SC	P	--	4
	Significance, role and contribution of Front Office	SC	P	--	4
<b>I FRONT-OFFICE</b>	Terminology for skill development.	G	T	3	--
<b>-Organization chart of Front Office– II</b>	Qualities/Attributes of Front Office staff	G	T	2	--
	Factors affecting Staffing - size of hotel, location, service, standards, types of guests, level of automation	SC	P	--	4
	Duties of Front Office Staff - Reservation Assistant, Reception, Information Assistant, Front Office Cashier	SC	P	--	4
	Bell Captain, Bell Boy, Concierge, Telephone Operator, Guest Relation Executive	SC	P	--	4
	Front Office Manager, Lobby Manager	SC	P	--	4
	Business Centre and Night Auditor	SC	P	--	4
<b>III - The - Accommodation Product-I</b>	Type of guest rooms	G	T	2	--

<b>IV TYPES OF RATE-II</b>	Room rates, rack rate, corporate rate, commercial rate, airline rate, group, rate, children's rate, package plan rate, series rate(back to back), government rates, weekend rates, half day charges	SC	P	--	4
	Meal Plans: AP, MAP, EP, CP	SC	P	--	4
<b>V-Classification of hotels</b>	basis of size, star, Location, ownership, independent, management contracts, Chains, franchised	G	T	2	--
	Supplementary, accommodation, Time share, condominium.	SC	P	--	4
<b>VI-Front Office Layout and Equipment</b>	Layout, Room Rack Key Rack	SC	P	--	4
	Numerical Rack, Information, Rack	SC	P	--	2
	Alphabetical Rack, Mail rack	SC	P	--	4
	Billing Machine, Folio Well	SC	P	--	4
	PABX, EPABX	SC	P	--	4
	Fax machine and its role in front office	SC	P	--	2
<b>VII-Cooperation &amp; Coordination with other department</b>	Operational work with other department	SC	P	--	2
	Importance, How it is done.	SC	P	--	2

**Suggested Readings:**

1. Basic Practical like Receiving a Call, Guest Handling, Luggage Handling etc.
2. Telecommunication skills and telephone manners.
3. Front office terminology and Forms/formats related to front office Basic manners and grooming standard required to front office operations

**Web Sources:**

- <http://smallbusiness.chron.com/front-office-operations-its-relation-guest-cycle-14378.html>
- <https://www.routier.io/blog/the-different-types-of-guests-you-can-expect-in-a-hotel-and-how-to-deal-with-them/>
- <https://setupmyhotel.com/train-my-hotel-staff/front-office-training/96-room-type-definitions-in-hotels.html>
- <https://www.linkedin.com/pulse/how-coordination-front-office-other-departments-abbas-gull>

**Course Prerequisites** - No pre-requisite required, open to all

  
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<b>Programme: BCOM</b>		<b>Year: Second</b>		<b>Semester: Fourth</b>				
<b>Course Code: BCOM 401</b>			<b>Course Title: Income Tax Law and Accounts</b>					
<b>Objective:</b> This paper aims to acquaint the students with the laws and practices pertaining to income tax in India to inculcate skill, provide employability & entrepreneurial skills								
<b>Unit</b>	<b>Topics</b>							<b>No. of Lectures</b>
<b>I</b>	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assesse, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes for skill development.							<b>12</b>
<b>II</b>	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession understanding for entrepreneurial skill. Depreciation.							<b>08</b>
<b>III</b>	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual for better employability in industry.							<b>08</b>
<b>IV</b>	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source for skill development and employability .							<b>12</b>
<b>Course Outcomes:</b> Students completing this course will be able to:								
CO1: Understand the taxation policy of Raja Todarmal, Important definitions: assessee, income agricultural income and its assessment for employability.								
CO2: Identify income from salaries, depreciations, income from house property for entrepreneurship.								
CO3: Understand the capital gains, income from house property, and computation of tax liability of an Individual regarding to national and International organizations for skills development.								
CO4: Identify the procedure of assessment and income tax authorities advance payment of tax liability of an individual for skill development and employability.								
<b>Mapping course outcomes leading to the achievement of program outcomes:</b>								
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	2	1	1	2	2	2	2	2
<b>CO2</b>	2	3	1	1	1	1	1	3
<b>CO3</b>	2	2	1	2	1	1	1	1
<b>CO4</b>	2	3	1	1	1	1	2	2

  
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**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	1
CO2	1	1	3
CO3	3	1	1
CO4	2	3	1

**Suggested Readings:**

1. Singhanai, V. K.: Students' Guide to Income Tax;. Taxmann, Delhi.
2. Mehrotra, H. C.: Income Tax Law & Accounts. Sahitya Bhawan, Agra.(Hindi and English)
3. Ahuja, G. & Gupta, R.: Systematic approach to income tax. Sahitya Bhawan Publications. NewDelhi.(Hindi and English)
4. Jain, R. K.: Income Tax Law and Accounts (Hindi and English). SBPD Publications, Agra

**Web Source:**

- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.icaai.org](http://www.icaai.org)
- [www.caclubeindia.com](http://www.caclubeindia.com)
- [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
- [www.clearatax.in](http://www.clearatax.in)

**Note-Latest edition of the text books should be used.**

  
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<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Fourth</b>
<b>Course Code: BCOM 402</b>		<b>Course Title: Fundamentals of Marketing</b>	
<b>Objective:</b> The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing to inculcate skill, provide employability & entrepreneurial skills			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<p><b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.</p> <p><b>Consumer Behaviour–An Overview:</b> Consumer buying process; Factors influencing consumer buying decisions for skill development.</p>		<b>08</b>
<b>II</b>	<p><b>Market Selection:</b> Market segmentation–concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation for better entrepreneurial skills .</p> <p><b>Product:</b> Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development for entrepreneurship and employability .</p>		<b>08</b>
<b>III</b>	<p><b>Pricing:</b> Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p> <p><b>Promotion:</b> Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and the indistinctive characteristics; Promotion mix; Factors Affecting promotion mix decisions; and Integrated Marketing Communication Approach for skills development and entrepreneurship skills .</p>		<b>12</b>
<b>IV</b>	<p><b>Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p><b>Retailing:</b> Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p><b>Recent developments in marketing:</b> Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing for entrepreneurship and employability</p>		<b>12</b>
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Understand the nature, scope and importance of marketing micro and macro environmental factors, Consumer behaviour for skills development</p> <p>CO2: Understand the market segmentation concept, meaning and importance. Product</p>			

classifications; concept of product mix, product life cycle for entrepreneurship and employability.

CO3: Assess the significance; factors affecting price of a product; major pricing methods; Pricing policies and strategies. nature and importance of promotion; Promotion Tools used by local, national and international firms for skills development and entrepreneurship skills .

CO4: Identify the channels of distribution, meaning and importance; types of distribution channels, types of retailing, store based and non-store based retailing, social marketing, online marketing, direct marketing for entrepreneurship and employability

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1	1	3	2	2	2	2
CO2	3	2	1	1	1	1	1	2
CO3	2	3	1	2	1	1	1	1
CO4	2	2	1	1	1	1	2	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	1	2	3
CO3	2	1	2
CO4	1	3	2

**Suggested Readings:**

1. Panda, K. P.: Marketing Management-Text and Cases. Excel Books
2. Quelch, J. A.: Marketing Management. Tata McGraw Hill.
3. Kotler, P. & Armstrong, G.: Principles of Marketing. Pearson Education.
4. Kotler, P. & Keller, K. L.: Marketing Management. Pearson Education.
5. Ramaswamy, V. S. & Namakumari, S.: Marketing Management Global Perspective, Indian Context. Macmillan and Company.

**Web Sources:**

- [www.edx.org/course/marketing-management](http://www.edx.org/course/marketing-management)
- [www.businessdictionary.com](http://www.businessdictionary.com)
- [onlinecourses.nptel.ac.in](http://onlinecourses.nptel.ac.in)
- <http://www.dmi.gov.in>

**Note: Latest edition of the text books should be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Fourth</b>
<b>Course Code: BCOM 402P</b>		<b>Course Title: Digital Marketing(Practical)</b>	
<b>Objective:</b> The course intends to the concept of Digital Marketing along with the basic forms and norms of Digital Marketing to inculcate skill, provide employability & entrepreneurial skills			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis for skill development .		<b>08</b>
<b>II</b>	Web design, Optimization of Websites, MS Expression Web, Creating websites, SEO Optimization, Writing for skills development and employability in industry		<b>08</b>
<b>III</b>	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics–levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities for entrepreneurial skills and employability and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts .		<b>12</b>
<b>IV</b>	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting-resource planning, cost estimating, cost budgeting, cost control for better employability.		<b>12</b>
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing and SWOT analysis for skills development</p> <p>CO2: Know the web design, websites, SEO optimization and content writing for employability</p> <p>CO3: Be aware of the CRM, CRM Platform, CRM Models and CRM Strategy, social media marketing strategies used by national and International business for entrepreneurship and employability.</p> <p>CO4: Know the business accounts of YouTube, YouTube advertising, E-mail marketing and digital marketing budgeting for employability.</p>			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	2	2	2	2	2
CO2	2	2	1	1	1	1	1	3
CO3	2	2	1	2	1	1	1	1
CO4	2	2	1	1	1	1	2	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	1	3	1
CO3	1	2	3
CO4	1	2	1

**Suggested Readings:**

1. Chaffey, D, F. E., Chadwick, R. M. & Johnston, K.: Internet Marketing: Strategy, Implementation, and Practice. Pearson India.
2. Frost, R. D., Fox, A. & Strauss, J.: E-Marketing. Routledge Gupta. Seema. Digital Marketing. McGraw Hill Education (India) Private Ltd.
3. Kapoor, N.: E-Marketing, Pinnacle learning.
4. Kotler, P., Hermawan, K. & Setiawan, I.: Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India.

**Web Source:**

- [www.wikipedia.com](http://www.wikipedia.com)
- [www.coursera.com](http://www.coursera.com)
- [www.udemy.com](http://www.udemy.com)

**Note-Latest edition of the text books should be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Fourth</b>
<b>Course Code: BCOM 403A</b>		<b>Course Title: Fundamentals of Entrepreneurship</b>	
<b>Objective:</b> The objective of the course is to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>	
<b>I</b>	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Entrepreneur & Manager. Entrepreneurship & Environment for learning entrepreneurship	<b>12</b>	
<b>II</b>	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives for better employability in industry. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur for skills development.	<b>12</b>	
<b>III</b>	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources for better entrepreneurial skills	<b>08</b>	
<b>IV</b>	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities, Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods for skills development.	<b>08</b>	
<p><b>Course Outcomes:</b> Students completing this course will be able to:</p> <p>CO1: Understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship for skill development and employability</p> <p>CO2: Identify the appropriate functions and qualities of Entrepreneur for solving different problems methods used by newly startups in nation for entrepreneurship.</p> <p>CO3: Apply basic Entrepreneurship principles to solve business and industry related problems for employability.</p> <p>CO4: Understand the concept of Life Small Business, Raising of Funds and EDP for skills development and entrepreneurial skills.</p>			

**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1	1	3	2	2	2	2
CO2	2	2	1	1	1	1	1	3
CO3	2	3	1	2	1	1	1	1
CO4	2	2	1	1	1	1	2	2

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	1	1	3
CO3	1	3	1
CO4	3	1	2

**Suggested Readings:**

1. Desai, V.: Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House.
2. Generic, D. P.: Innovation and Entrepreneurship. Harper Business
3. Gupta, C. B. & Srinivasan, N. P.: Entrepreneurship Development. S. Chand.
4. Kenneth, P. V.: Entrepreneurship and Small Business Management.
5. Khanka, S. S.: Entrepreneurship Development. S. Chand & Company.

**Website Sources:**

- [www.skilldevelopment.gov.in](http://www.skilldevelopment.gov.in)
- [www.msde.gov.in/photogallery.html](http://www.msde.gov.in/photogallery.html)
- [www.nstda.gov.in/](http://www.nstda.gov.in/)
- <https://www.nstdcindia.org/>
- <https://educationinnovations.org/program/national-skills-development-corporation-nstdc>
- [pib.nic.in/newsite/PrintRelease.aspx?relid=90465](http://pib.nic.in/newsite/PrintRelease.aspx?relid=90465)

**Note-Latest edition of the text books should be used.**

<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Fourth</b>
<b>Course Code: BCOM 403B</b>		<b>Course Title: Tourism and Travel Management</b>	
<b>Objective:</b> The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism to inculcate skill, provide employability & entrepreneurial skills.			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Introduction to Travel:</b> Meaning and definitions of tourism, traveler, excursionist, tourists-objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International for skills development.		<b>08</b>
<b>II</b>	<b>The Modern Tour Industry:</b> Package Tours-Custom Tours-Tour whole sealers Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization for better employability in industry		<b>12</b>
<b>III</b>	<b>Tour Operations and Documentation:</b> Functions-Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements-Procedure to apply for Passports: VISA-various types and requirements-Documents required Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency for skills development and entrepreneurial skills .		<b>12</b>
<b>IV</b>	<b>Impact of Tourism and Tourism Organizations:</b> Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact-Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of-United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council(WTC), Pacific Asia Travel Association(PATA), International Air Transport Association(IATA), Travel Agents Association of India(TAAI), Indian Association of Tour Operators (IATO)and Federation of Hotel and Restaurant Associations of India(FHRAI) for the knowledge entrepreneurship		<b>08</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1:Understand the meaning and definitions of tourism, traveler, excursionist, tourists-objectives, nature and classification of tourism and tourists for skills development			
CO2: Identify the package tours, custom tours, tour wholesalers, types of package tours, independent Package, hosted tour, types of tour operations for employability.			
CO3: Apply tour operations and documentation for employability and learning of entrepreneurial skills			
CO4: Understand the concept of impact of tourism and tourism organizations on nation for entrepreneurship			



**Mapping course outcomes leading to the achievement of program outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1	1	2	2	2	2	3
CO2	2	2	1	1	1	1	1	2
CO3	3	2	1	2	1	1	1	1
CO4	2	2	1	1	1	1	2	2

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	1
CO2	1	3	1
CO3	1	2	2
CO4	1	1	3

**Suggested Readings:**

1. Bhatia, A. K.: International Tourism. Sterling Publishers Pvt Ltd, New Delhi.
2. Seth, P. N.: Successful Tourism Management. Sterling Publishers Pvt Ltd, New Delhi.
3. Ghosh, B.: Tourism & Travel Management. Vikas Publishing House Pvt Ltd, New Delhi.

**Web Sources:**

- <http://www.pondiuni.edu.in/sites/default/files/Tourism%20Principles%2CPolicies%20and%20Practicet200813.pdf>
- [https://www.researchgate.net/publication/300112829\\_Principles\\_of\\_Tourism\\_and\\_Recreation](https://www.researchgate.net/publication/300112829_Principles_of_Tourism_and_Recreation)
- [https://www.academia.edu/17199630/Tourism\\_Principles\\_Practices\\_Philosophies\\_12th\\_Edition](https://www.academia.edu/17199630/Tourism_Principles_Practices_Philosophies_12th_Edition)
- <https://www.entornoturistico.com/wp-content/uploads/2018/04/Tourism-Principles-Practices-Philosophies.pdf>

**Note-Latest edition of the text books should be used.**

**IFTM University, Moradabad**  
Bachelor of Commerce (BCOM) Programme  
(Minor Elective)

**PROGRAMME: BBA=LLB**  
**SEMESTER IV**  
**RIGHT TO INFORMATION (SEC- I)**

**PAPER CODE: BBL401**

**L-3,T-1,P-0,C-4**

**Objective:** The basic objective of the Right to Information Act is to provide skill development, employability & entrepreneurial skills and empower the students promote transparency and accountability in the working of the Public Authorities, contain corruption, and make our democracy work for the people in real sense.

**Unit I Introduction**

Historical Background & Objectives of RTI, Interpretation Clause & Preamble of RTI Act, 2005, and Obligations of Public Authorities for skill development and employability.

**Unit II Constitutional Prospective**

Significance in Democracy; Constitutional Basis; Protection of Article 19(1) (a), Right to privacy, Contempt of Court, Public Interest vis-à-vis Information, Breach of Confidentiality and Privacy and Supreme Court on Right to Information for skill development and employability.

**Unit III Authorities under the RTI Act**

Central information commission; State information commission; Powers and functions of information commissions; Appeals and penalties for skill development and employability.

**Unit IV Right to Information**

Right to Information and E-Governance: Electronic Information Dissemination, need for regulation, Jurisdiction in Cyberspace: Problem and perspective for skill development and employability.

**Unit V Right to Information & Other Acts**

Public Authority vis-à-vis Right to Information Act 2005: Right to Information, Breach of Duty to disclose by Public Authority, Right to Information and Other Acts, Reports, Bill for skill development and employability.

- a. The official Secrets Act,1923
- b. Public records Act 1993, Public records rules 1997
- c. The Freedom of Information Act 2002
- d. Reports of National Commission to Review the working of the Constitution,2002(relevant provisions)
- e. 179th Report of Law Commissions of India on Public Interest Disclosure and protection of Informer, 2001(relevant provisions) f. The Public Interest Discloser (Protection of Informer Bill) 2002

  
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## COURSE OUTCOMES:

After completing the subject students will be able to:

1. Understand historical background of RTI Act, 2005 for the purpose of enhance Skill Development. (National)
2. Analyse the constitutional prospect of RTI Act, 2005 for the purpose of enhance Skill Development.
3. Analyse the role of Public Authorities and its liabilities for the purpose of enhance Skill Development. (National)
4. Application of right of information for the purpose of enhance Skill Development.
5. Evaluate the principles of RTI Act, 2005 for the purpose of enhance Skill Development.

## SUGGESTED READINGS:

1. The Right to Information Act Book, By Shruti Desai
2. The Right to Information Act,2005 By Dheera Khanawal & Krishna K. Khanawal
3. The Right to Information: Law-Policy-Practice By Rodney D Ryder
4. Handbook on The Right to Information Act By P.K.Das
5. Treaties on The Right to Information Act 2005 By Dr.Hiraj Kumar

## WEB SOURCES:

1. <https://indiankanoon.org/>
2. <https://main.sci.gov.in/judgments>
3. <http://legislative.gov.in/documents/list-of-central-acts>

\* Latest editions of all the suggested books are recommended.

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	2	2	3
CO2	3	2	3	2	2	3
CO3	2	2	3	3	2	3
CO4	2	2	2	3	3	3
CO5	2	3	2	2	2	3

## PO-CO Mapping (Please ✓ where required)

	Skill Development	Employability	Entrepreneurship Development
CO1	3	3	1
CO2	3	3	1
CO3	3	3	1
CO4	3	3	1
CO5	3	3	1

**IFTM University, Moradabad**  
Bachelor of Commerce (BCOM) Programme  
(Minor Elective)

**IFTM University, Moradabad**  
**Bachelor of Computer Applications Program**  
**BCA II Year (IV Semester)**  
**(Effective from 2021-22)**

**BCAGE-402**

**INFORMATION SECURITY & CYBER LAW**

**L T P**  
**3 1 0**

**Objective(s):** The objectives of this course:

1. The objective of the course is to identify, analyze and remediate computer security breaches by learning and implementing the real-world scenarios in Cyber Investigations Laboratory, Network Security Laboratory and in Security and Penetration Testing Laboratory.
2. Exhibit knowledge to secure corrupted systems, protect personal data, and secure computer networks in an Organization *to inculcate skill, provide employability & entrepreneurship skill.*

**UNIT I:**

**(8 Sessions)**

Introduction – History of Information Security – defining security – CNSS Security Model – Components of an Information Security – Approaches to Information Security Implementation *for skill development and employability.*

**UNIT II:**

**(8 Sessions)**

System Development Life Cycle - Security Systems Development Life Cycle -Security Professionals and the Organization - Information Security: Is it an Art or a Science? *for skill development and employability.*

**UNIT III:**

**(8 Sessions)**

Hacking, Types of Hacking/Hackers, what is Cybercrime, Types of cybercrime, Classifications of Security attacks (Passive Attacks and Active Attacks) Essential Terminology (Threat, Vulnerability, Target of Evaluation, Attack, Exploit). Concept of ethical hacking, Phase of Ethical Hacking, Hacktivism *for skill development and employability.*

**UNIT IV:**

**(8 Sessions)**

About Password, Different types of password (Biometric, Pattern based Graphical password, Strong Password technique, Types of Password attacks. Stay Secure in digital World (3L) How to stay secure in digital World, have strong password, encrypt your data, security suit software, firewall setup, update OS *for skill development and employability.*

**UNIT V:**

**(8 Sessions)**

Concept of wireless networking, Wireless standards, Common term used in wireless networking (WLAN, Wireless, Wireless Access point, cellular, Attenuation, Antenna, Microwave, Jamming, SSID, Bluetooth, Wi-Fi hotspots) What is Wi-Fi, Wireless attacks(War Driving, War Walking: War Flying, War Chalking, Blue Jacking) , How to secure wireless networks *for skill development and employability.*

### Course Outcomes (COs):

Students will be able to understand, Analyze and evaluate the cyber security needs of an organization.

CO1	Determine and evaluate Security Systems Development Life Cycle for skill development, employability and entrepreneurship development.
CO2	Determine and analyze software vulnerabilities and security solutions to reduce the risk of exploitation for skill development, employability and entrepreneurship development.
CO3	Measure the performance and troubleshoot cyber security systems for skill development, employability and entrepreneurship development.
CO4	Implement cyber security solutions and use of cyber security at local/global level, information assurance, and Cyber /computer forensics software/tools for skill development, employability and entrepreneurship development.
CO5	Design and develop security architecture for an organization. Design operational and strategic cyber security strategies and policies for skill development, employability and entrepreneurship development.

### Mapping COs with POs:

(3,2,1- indicates the strength of correlation)												
	3 strong, 2 medium, 1 weak											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	2	1	1	1	1	1	1	1	1	1	2	3
CO2	1	2	1	2	2	2	1	2	1	1	2	1
CO3	3	2	2	1	1	2	1	1	1	2	1	2
CO4	1	1	2	1	1	1	1	1	1	1	1	1
CO5	2	1	1	1	2	1	1	2	1	1	1	1

### CO-Curriculum Enrichment Mapping (Please write 3, 2, 1 wherever required)

(Note: 3 for highly mapped, 2 for medium mapped and 1 for low mapped)

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	3	2	1
CO3	3	2	1
CO4	2	3	1
CO5	2	3	1

### Suggested Readings:

1. Michael E. Whitman & Herbert J. Mattord, "Principles of Information Security", Course Technology, Cengage Learning, 4th edition, 2011.
2. Fundamentals of Cyber Security By Mayank Bhushan, BPB Publications

### Websites Sources:

1. [www.vssut.ac.in/lecture\\_notes/lecture1423183198.pdf](http://www.vssut.ac.in/lecture_notes/lecture1423183198.pdf)
2. [www.professionalcipher.com/2017/08/information](http://www.professionalcipher.com/2017/08/information).
3. [www.uou.ac.in/.../files/slm/Introduction-cyber-security.pdf](http://www.uou.ac.in/.../files/slm/Introduction-cyber-security.pdf)
4. [www.iare.ac.in/sites/default/files/lecture\\_notes](http://www.iare.ac.in/sites/default/files/lecture_notes)

### MOOCS Certification Courses:-

1. <https://siit.co/courses/information-security-and-cyber-law-course-and-certification/36>
2. [https://www.nielit.gov.in/sites/default/files/headquarter/education/pdf/160512\\_InformationSecurity\\_CyberLaw.pdf](https://www.nielit.gov.in/sites/default/files/headquarter/education/pdf/160512_InformationSecurity_CyberLaw.pdf)
3. [https://harvardx-onlinecourses.getsmarter.com/presentations/lp/harvard-cybersecurity-online-short-course-lf/?cid=1645521280&utm\\_contentid=316015117371&ef\\_id=c:316015117371\\_d:c\\_n:g\\_ti:aud-733905065437:kwd-297495058264\\_p:\\_k:%2Bcyber%20%2Bsecurity%20%2Bcourse%20%2Bonline\\_m:b\\_a:65563391880&gclid=Cj0KCQjws4aKBhDPAIsAIWH0JUbgc9aVQE3LBtypQbss-pGC4G4KnMGNRVAJQmp5fWu7ncd-tbuLoaAujyEALw\\_wcB&gclsrc=aw.ds](https://harvardx-onlinecourses.getsmarter.com/presentations/lp/harvard-cybersecurity-online-short-course-lf/?cid=1645521280&utm_contentid=316015117371&ef_id=c:316015117371_d:c_n:g_ti:aud-733905065437:kwd-297495058264_p:_k:%2Bcyber%20%2Bsecurity%20%2Bcourse%20%2Bonline_m:b_a:65563391880&gclid=Cj0KCQjws4aKBhDPAIsAIWH0JUbgc9aVQE3LBtypQbss-pGC4G4KnMGNRVAJQmp5fWu7ncd-tbuLoaAujyEALw_wcB&gclsrc=aw.ds)

**Mapping course outcomes leading to the achievement of programme outcomes:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	1	1	1	2	1	1
CO2	2	2	3	1	2	1	1	2
CO3	3	2	1	2	1	2	1	1
CO4	2	2	2	2	2	2	1	3

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	3
CO2	3	1	3
CO3	3	1	3
CO4	3	1	3

**Suggested Readings:**

1. Singh, A.: Physical Education and Olympic Abhiyan. Kalayani Publishers, New Delhi.
2. Patel, S. K.: Physical Education. Agrawal Publishers, Agra.
3. Panday, P. & , Sharirik S. S.: Khel Sanskriti Prakashan, Kanpur.
4. Kamlesh, M. L.: Physical Education, Facts and foundations. Faridabad P.B. Publications.
5. Nigam, B. B.: Yoga Power; The K path of Personal achievement. Domen and Publishers, New Delhi.
6. Jack, P.: Yoga Master the Yogic Powers. Abhishek Publications, Chandigarh.
7. Janice, J.: A Guide To Yoga. Parragon Bath, Baiih.

**Website Sources:**

- <https://study.com/learn/lesson/physical-education-overview-school-activities-pe.html>
- <https://www.ncbi.nlm.nih.gov/books/NBK201501/>
- <https://www.pgpedia.com/p/physical-education>
- <https://my.clevelandclinic.org/health/treatments/17633-weight-management-tips>
- <https://sivanandayogafarm.org/blog/what-is-yoga-meditation/>

**Note: Latest editions of all the suggested readings must be used.**

  
Director

  
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<b>Programme: BCOM</b>		<b>Year: Second</b>	<b>Semester: Fourth</b>
<b>Course Code: BCOM VOC 401</b>		<b>Course Title: Bakery and Confectionary</b>	
<b>Course Objective:</b> The course has been designed to inculcate basic understanding on Bakery and Confectionary perspectives of Hospitality Sector with special reference to Hotel, Bakery and Confectionary Business to enhance skill provide employability & entrepreneurial skills			
<b>Unit</b>	<b>Topics</b>		<b>No. of Lectures</b>
<b>I</b>	<b>Introduction to Bakery:</b> Introduction, Bakery terms, Organization chart of Bakery, Different types of flours available, Constituents of flours, Water absorption power of flour, Grade of flour, Raw material required for bread making, Role of flour, water, yeast, salt, Sugar, milk and fats, Scope of Bakery in Hospitality Industry for skill development.		<b>08</b>
<b>II</b>	<b>Bakery layout:</b> The required approvals for setting up of a Bakery – Government procedure and Bye-laws, Selection of site, Selection of equipment, Layout design, Electricity, Ingredient used in Cake Making types & Varieties : Flour, Sugar, Shortening – Fats and oil, Egg, Moistening agent, Leavening Agents, Bakery Business in India – Status and Scope for entrepreneurship & employability.		<b>10</b>
<b>III</b>	<b>Methods of bread making:</b> Straight dough method, Delayed salt method, No time dough method, Sponge and dough method, Characteristics of good bread: External characteristics, Internal characteristics - color, texture, aroma, clarity and elasticity, Bread faults: Bread faults and their remedies, Scope of bakery in culinary Industry for better employability.		<b>12</b>
<b>IV</b>	<b>Methods of Cake Making:</b> Sugar butter process, Flour butter process, Genoise method, Blending and rubbing method, Types of icing, Characteristic of Cakes : Balancing cake formula External Characteristics Internal Characteristics, Cake Faults and remedies, Sugar Identify and describe the different stages of cooking sugar, Caramelized Sugar Preparations Sugar for desserts and presentations. Scope of Confectionary in Hospitality Industry for entrepreneurship & employability..		<b>10</b>
<b>Course Outcomes:</b> Students completing this course will be able to:			
CO1: Understand the basic concept of bakery, various types of ingredient which are used to for making bread, scope of Bakery in hospitality Industry for skill development at national level and employability.			
CO2: Learn about the organization infrastructure of bakery in hotel. Scope of Bakery and Confectionary for entrepreneurship.			
CO3: Know about different method of making bread and scope of bakery in culinary Industry for better employability.			
CO4: Elaborate the various types of cake making method and sugar preparation in culinary sector, Scope of Confectionary business in India for skill development and employability.			

  
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**Mapping course outcomes leading to the achievement of programme outcomes :**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	3	3	1	1	3	2
CO2	3	1	3	3	3	3	1	1
CO3	3	1	1	3	1	1	3	3
CO4	1	3	3	1	1	1	1	3

**CO-Curriculum Enrichment Mapping:**

	Skill Development	Employability	Entrepreneurship Development
CO1	1	2	3
CO2	1	3	2
CO3	3	2	1
CO4	3	1	2

**Suggested Readings:**

1. Victor, C. & Ronald, K.: Theory of Catering. ELBS, Hodder Edu.
2. Arora, K.: Theory of Cookery. Frank Brothers.
3. Victor, C. & Ronald, K.: Practical Cookery. ELBS, Edward Arnold.
4. Philip, T.: Modern Cookery for Teaching and Trade. Orient Blackswan Pvt. Ltd.

**Website Sources:**

- <https://www.youtube.com/watch?v=kiEvniCk1zQ>
- <https://bakerbettie.com/intro-bread-making-basic-process/>
- <https://www.youtube.com/watch?v=svuhkok9Tgc>

**Note: Latest editions of all the suggested readings must be used.**

## SKILL DEVELOPMENT PROGRAM

<b>Title of the Program -</b>	Bakery and Confectionary
<b>Nodal Department of Higher Educational Institute (HEI) to run program -</b>	School of Business Management, IFTM University, Moradabad
<b>Broad Area / Sector -</b>	Hospitality
<b>Sub Sector -</b>	Food Production and Bakery
<b>Nature of Program -</b>	Independent
<b>Name of Sector Skill Council</b>	Food Processing Suppliers Association (FPSA) Bakery Council
<b>Aliened National Skills Qualifications Framework (NSQF) Level -</b>	Level – 4
<b>Expected fees of the program -</b>	N/A
<b>Stipend to student expected from Industry -</b>	4000/-
<b>Number of Seats -</b>	As per intake
<b>Course Code -</b>	NA
<b>Name of Proposed Skill Partner</b>	The Bakery, Moradabad
<b>Job Propspects for students after completion of the program-</b>	Technical Sales Representative, Production Supervisor, Quality Control Supervisor, Baking Technologist.

  
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 Moradabad.

  
**Director**  
 School of Business Management  
 IFTM University, Moradabad.

Course Code: BCOM VOC 401					
Maximum Marks:100		Minimum Marks: 35		Credits- 03 (1 Theory, 2 Practical)	
Course Objective-		The course has been designed to inculcate basic understanding on Bakery and Confectionary perspectives of Hospitality Sector with special reference to Hotel, Bakery and Confectionary Business to enhance skill provide employability & entrepreneurial skills.			
Unit	Topics	General (G) / Skill Component (SC)	Theory (T) /Practical (P)	No. of Theory Hours (Total-15 hours =1 Credit)	No. of Skills Hours (Total-60 hours =2 Credit)
I-Introduction to Bakery	Introduction, Bakery terms, Organization chart of Bakery	G	T	1	--
	Different types of flours available, Constituents of flours	G	T	1	--
	Water absorption power of flour, Grade of flour.	G	T	1	--
	Raw material required for bread making.	G	T	1	--
	Role of flour, water, yeast, salt, Sugar, milk and fats.	SC	P	--	4
	Scope of Bakery in Hospitality Industry for skill development.	SC	P	--	4
II - Bakery layout	The required approvals for setting up of a Bakery – Government procedure and Bye-laws.	SC	P	--	4
	Selection of site, Selection of equipment, Layout design, Electricity.	G / SC	T / P	2	4
	Ingredient used in Cake Making types & Varieties : Flour, Sugar, Shortening – Fats and oil, Egg.	SC	P	--	4
	Moistening agent, Leavening Agents, Bakery Business in India – Status and Scope for entrepreneurship & employability.	G / SC	T / P	1	4
III - Methods of bread making	Straight dough method, Delayed salt method, No time dough method, Sponge and dough method, Characteristics of good	G / SC	T / P	2	8

	bread: External characteristics, Internal characteristics - color, texture, aroma, clarity and elasticity, Bread faults: Bread faults and their remedies, Scope of bakery in culinary Industry for better employability.				
<b>IV- Methods of Cake Making</b>	Sugar butter process, Flour butter process, Genoise method, Blending and rubbing method, Types of icing, Characteristic of Cakes: Balancing cake formula External Characteristics Internal Characteristics, Cake Faults and remedies, Sugar Identify and describe the different stages of cooking sugar, Caramelized Sugar Preparations Sugar for desserts and presentations. Scope of Confectionary in Hospitality Industry for entrepreneurship & employability.	G / SC	T / P	2	8

**Suggested Readings:**

- Victor, C. & Ronald, K.: Theory of Catering. ELBS, Hodder Edu.
- Arora, K.: Theory of Cookery. Frank Brothers.
- Victor, C. & Ronald, K.: Practical Cookery. ELBS, Edward Arnold.
- Philip, T.: Modern Cookery for Teaching and Trade. Orient Blackswan Pvt. Ltd.

**Web Sources:**

- [https://www.google.com/search?q=introduction+to+bakery&rlz=1C1SQJL\\_enIN972IN972&source=lnms&tbn=vid&sa=X&ved=2ahUKEwiXybGG5dz7AhWmwjgGHcRhBhwQ\\_AUoAnoEC AIQBA&biw=1093&bih=500&dpr=1.25#fpstate=ive&vld=cid:044c484d,vid:YuL\\_U\\_wSduI](https://www.google.com/search?q=introduction+to+bakery&rlz=1C1SQJL_enIN972IN972&source=lnms&tbn=vid&sa=X&ved=2ahUKEwiXybGG5dz7AhWmwjgGHcRhBhwQ_AUoAnoEC AIQBA&biw=1093&bih=500&dpr=1.25#fpstate=ive&vld=cid:044c484d,vid:YuL_U_wSduI)
- <https://www.youtube.com/watch?v=kiEvniCk1zQ>
- <https://bakerbettie.com/intro-bread-making-basic-process/>
- <https://www.youtube.com/watch?v=svuhkok9Tgc>

**Course Prerequisites** - No pre-requisite required, open to all



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NAAC ACCREDITED

**SCHOOL OF BUSINESS MANAGEMENT**

**DEPARTMENT OF COMMERCE**

**BACHELOR OF COMMERCE (BCOM)**

**[FOR III YEAR]**

**[FOR ACADEMIC SESSION 2022-23]**

**NH-24, Lodhipur Rajput, Delhi Road, Moradabad,  
Uttar Pradesh- 2440102, [www.iftmuniversity.ac.in](http://www.iftmuniversity.ac.in)**

*Azamal*  
**Director**  
School of Business Management  
IFTM University, Moradabad.

*Sanjeev Bhowal*  
**Registrar**  
IFTM University  
Moradabad.



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**Study and Evaluation Scheme  
of  
Bachelor of Commerce**

**[For Academic Session 2022 -23]**

Summary	
<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Course Level</b>	<b>Degree (Post Graduation)</b>
<b>Duration</b>	<b>Three years (Six semesters) Full time</b>
<b>Medium of Instruction</b>	<b>English</b>
<b>Minimum Required Attendance</b>	<b>75%</b>
<b>Maximum Credits</b>	<b>154</b>

Evaluation Scheme			
	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>Theory</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Comprehensive Viva-Voce</b>	<b>—</b>	<b>100</b>	<b>100</b>
<b>Research Project Report</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Market Survey Report Evaluation and Viva-Voce</b>	<b>25</b>	<b>75</b>	<b>100</b>

**NH-24, Lodhipur Rajput, Delhi Road, Moradabad, Uttar Pradesh-244102,  
Website: [www.iftmuniversity.ac.in](http://www.iftmuniversity.ac.in)**

  
**Director**  
School of Business Management  
IFTM University, Moradabad

i

  
**Registrar**  
IFTM University  
Moradabad.

## IFTM University, Moradabad

### Bachelor of Commerce

#### PREAMBLE

Education is a principal vehicle for promoting sustained growth in the economy of a country. For individuals, it is also a major instrument of achieving upward mobility. It is an absolute necessity for the youth of the country for its better prospects and living and thereby the advancement of the country. New frontiers relevant to the needs for development and the expansion of current economic and social matters of the country have now become a priority. Commerce education in the 21st century should consider globalization and its implications on commerce field at national and international levels. Changing global conditions demand us to think about commerce education for the 21st century. We should make our commerce education relevant to the contemporary and future economic and societal needs. Focus on quality and promotion of excellence is, therefore, of utmost significance. Keeping this in mind, it is imperative that the teaching – learning process, research, knowledge creation in our institutions is of global standards.

BCOM course at IFTM University, Moradabad aims at catering to the demand for the skilled and chiselled managing personnel in the industry in general and at all levels in the world of business. The expressed objective of this course is to provide a wider and more sound base to the students not only for advanced course in commerce but also to open a range of career avenues like the trainees picked-up by the industry, as also in the business researches/studies engaged in by the business consulting houses giving a variety of vital services to the trade industry

#### ➤ Programme Objectives

The objectives of the programme are as follows:

- To develop numerical abilities of students.
- To inculcate writing skills and business correspondence.
- To analyze relationship among commerce, trade industry, services, management and administration.
- To create awareness of law and legislations related to commerce and business.
- To introduce recent trends in business, organizations and industries.
- To acquire practical skills related with banking and other business.

To achieve the aforesaid objectives of the programme, the course structure of the programme has been designed to move beyond the conceptual and analytical framework to practical orientation with ethical and behavioural foundations. To better facilitate the self- study of the course by the student, the suggestive readings are provided for each unit of the concerned course. In addition, the course has been designed in line with outcome-based approach which requires specification of Course Outcomes and Course Learning Outcomes.

  
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IFTM University, Moradabad.

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## ➤ Programme Outcomes (POs)

BCOM Students will be able to:

- PO1: Accounting Knowledge:** Have an in-depth understanding in areas such as accountancy, business management, company law, finance, marketing which will instil the knowledge and capability of understanding the business world and economy in students.
- PO2: Problem analysis:** Develop analytical, leadership and decision-making skills among the students, thereby making them better managers. The students shall be exposed to multiple functional areas of business.
- PO3: Design/develop solutions:** Cultivate entrepreneurial skills and mindset. Subjects like entrepreneurship, marketing, finance, advertising help the students start and maintain a successful business at local, national and global level.
- PO4: Conduct investigations of complex problems:** Demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances at national as well as international level. They shall learn to integrate tools and concept from these areas in solving business problems.
- PO5: Modern tool usage:** Use relevant and contemporary software packages through the curriculum thereby making them job ready.
- PO6: Ethics:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practice.
- PO7: Individual and team work:** Master the art of doing business. The subject brings students abreast with the corporate culture and prepares them for their professional life.
- PO8: Communication:** Get practical exposure and bridge gap between industry and academia through case studies, seminars & project work.


## ➤ Programme Specific Outcomes (PSOs):

Students completing this programme will be able to:

- Demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.
- Demonstrate progressive affective domain development of values, the role of accounting in society and business.
- Learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

  
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- Recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- Prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- Acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.
- Involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- Higher education and advance research in the field of commerce and finance.

  
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**IFTM UNIVERSITY, MORADABAD**

**Study and Evaluation Scheme  
THREE YEARS BACHELOR OF COMMERCE (BCOM) (GENERAL) PROGRAMME**

**SEMESTER V**

S.No.	Paper Code	Category	Subject Title	Period	Credit	Evaluation Scheme		
						Internal	External	Total
1	BCOM 501	Core	PRINCIPLES OF INSURANCE	4	4	30	70	100
2	BCOM 502	Core	MARKETING THEORY AND PRACTICE	4	4	30	70	100
4	BCOM 503	Elective Paper (select any one)	MANAGEMENT ACCOUNTING	4	4	30	70	100
	BCOM 506		CORPORATE TAX					
	BCOM 507		WORKING CAPITAL MANAGEMENT					
	BCOM 510		FOREIGN TRADE OF INDIA					
5	BCOM 504	Elective Paper (select any one)	BUSINESS AND INDUSTRIAL LAWS	4	4	30	70	100
	BCOM 508		INTERNATIONAL BUSINESS					
	BCOM 509		SECURITY ANALYSIS & INVESTMENT MANAGEMENT					
	BCOM 511		CONSUMER BEHAVIOUR					
6	BCOM 505	Core	COMPREHENSIVE VIVA-VOCE	--	4	--	100	100
<b>Total</b>				<b>16</b>	<b>20</b>	<b>120</b>	<b>380</b>	<b>500</b>

  
**Director**  
 School of Business Management  
 IFTM University, Moradabad.


v

  
**Registrar**  
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**SEMESTER VI**

S.No.	Paper Code	Category	Subject Title	Period	Credit	Evaluation Scheme		
						Internal	External	Total
1	BCOM 601	Core	AUDITING	4	4	30	70	100
2	BCOM 602	Core	PUBLIC FINANCE AND BUDGETING	4	4	30	70	100
4	BCOM 603	Elective Paper (select any one)	FINANCIAL MARKETS, INSTITUTIONS AND SERVICES	4	4	30	70	100
	BCOM 606		CORPORATE RESTRUCTURING					
	BCOM 607		INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT					
	BCOM 610		E-FILING OF RETURNS					
5	BCOM 604	Elective Paper (select any one)	INCOME TAX	4	4	30	70	100
	BCOM 608		TAX PROCEDURE & PLANNING					
	BCOM 609		INTERNATIONAL FINANCE					
	B.COM 611		MULTINATIONAL BUSINESS FINANCE					
6	BCOM 605	Core	COMPREHENSIVE VIVA-VOCE	--	4	--	100	100
<b>Total</b>				<b>16</b>	<b>20</b>	<b>120</b>	<b>380</b>	<b>500</b>

  
**Director**  
 School of Business Management  
 IFTM University, Moradabad,

  
**Registrar**  
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**BCOM 501: PRINCIPLES OF INSURANCE**

**Objective:** The paper intends to provide a basic understanding of the insurance mechanism and its fundamental concepts to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Introduction:** meaning, need and purpose of insurance, Insurance as a social security tool; Insurance and economic development, principles of Insurance; Contract of Insurance for skill development

**UNIT II**

**(10 Sessions)**

**Life Insurance:** meaning, principles and types of life assurance; Life assurance contracts- their nature and characteristics; Parties to the contract and their rights and duties; Present structure & growth of Life insurance in India; Nominations and Assignment; Practice in connection with collection of premium, revivals, loans, surrenders, for entrepreneurial skill

**UNIT III**

**(12 Sessions)**

**General Insurance:** meaning, principles of General Insurance; Types of General Insurance- Medical Insurance, Fire Insurance, Marine Insurance, Crop and Cattle Insurance; Contracts and Insurable Interests; Progress of Miscellaneous Insurance in India for better employability in industry

**UNIT IV**

**(10 Sessions)**

**Insurance Intermediaries:** meaning, concept and functions of an Agent, procedure for becoming an Agent; Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation of suspension/termination of agent appointment; Regulations regarding Insurance services- main Acts and salient features for entrepreneurship & employability.

**Course Outcomes:** Students completing this course will be able to:

CO1: Understand meaning of insurance and concept of principles of insurance, economic development through insurance and contract of insurance for skill development and employability.

CO2: Understand the meaning, principles and types of life insurance, present structure and growth of insurance in India for entrepreneurship.

CO3: Understand the meaning, principles and types of life insurance for employability.

CO4: Understand to Meaning, concept and functions of insurance intermediaries, Regulations followed in national Insurance services- main Acts and salient features for skill development and employability.

  
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**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	1	2	1	1	1
CO2	3	3	1	2	1	3	1	1
CO3	3	1	3	1	1	1	2	1
CO4	3	1	3	1	1	1	1	3

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	1	1	3
CO3	3	2	2
CO4	1	1	1

**Suggested Readings:**

1. Magee, H.H: Life Insurance. The Ronald Press, New York.
2. Ackerman, S.B.: Insurance. The Ronald Press, New York.
3. Riegel, R. & Miller J.S.: Insurance Principles & Practices. Prentice Hall, New Jersey.
4. 4 Taylor & Taylor: From Proposal to Policy.

**Website Sources:**

- <http://www.nios.ac.in/media/documents/VocInsServices/m2--f2.pdf>
- [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_NoYearList.aspx?DF=ACT&mid=4.1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_NoYearList.aspx?DF=ACT&mid=4.1)
- <http://www.nios.ac.in/media/documents/VocInsServices/m2--f5.pdf>

**Note: Latest editions of all the suggested readings must be used.**

  
**Director**  
School of Business Management  
IFTM University, Moradabad

  
**Registrar**  
IFTM University  
Moradabad.

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Bachelor of Commerce (BCOM) Programme

**BCOM 502: MARKETING THEORY AND PRACTICE**

**Objective:** The paper intends to impart basic knowledge of the concepts, tools and techniques of marketing for effective managerial decision making to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I** **(10 Sessions)**

**Introduction:** Meaning, concept, nature, scope and importance of marketing; Evolution of marketing concepts, Marketing mix, Strategic marketing planning – an overview, Marketing vs. selling, Industrial and individual buyer behavior, factors influencing buying behavior knowledge for better employability in industry.

**UNIT II** **(10 Sessions)**

**Market Segmentation, Targeting, & Positioning:** Concept & importance of segmentation, Bases for segmentation; Target marketing- types of targeting; Concept & importance of positioning, repositioning & de positioning for entrepreneurship & employability.

**UNIT III** **(12 Sessions)**

**Marketing Mix:** Meaning, concept, scope and importance; Product- Meaning & types, new product development process, product life cycle; Price- Pricing objectives, factors influencing pricing decisions, pricing strategies; Distribution- Concept and importance, types of distribution channels; Promotion- Meaning & importance, elements of promotion mix, factors determining promotion mix for better skilling of entrepreneurship

**UNIT IV** **(08 Sessions)**

**Marketing Information System & Marketing Research:** Concept and components of a Marketing information system; Meaning, scope and importance of marketing research; Marketing Research process, Recent developments in marketing with the study of consumer loyalty knowledge for better employability in industry.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Define marketing and its various concepts for skill development and employability.
- CO2: Differentiate between segmentation, targeting and positioning for entrepreneurship.
- CO3: Describe marketing mix, product, price, distribution and the elements of promotion mix for employability.
- CO4: Understand and apply the concept of marketing research and marketing information system followed by national and international companies in taking various marketing related decisions for employability.

### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	1	1	3	1	3
CO2	1	3	1	1	2	3	1	1
CO3	1	1	1	3	3	3	1	1
CO4	1	1	3	1	3	3	3	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	3
CO2	2	1	2
CO3	1	2	1
CO4	3	1	1

### Suggested Readings:


1. Panda, K.P.: Marketing Management-Text and Cases. Excel Books.
2. Quelch, J.A.: Marketing Management. Tata McGraw Hill.
3. Kotler, P., Armstrong, G., Haque, E.U. & Agnihotri, P.Y.: Principles of Marketing. Pearson.
4. Kotler, P. & Keller, K.L.: Marketing Management. Pearson Education.
5. Ramaswamy, V.S. & Namakumari, S.: Marketing Management Global Perspective, Indian Context. Macmillan and Company.

### Website Sources:

- [www.uobabylon.edu.iq/eprints/paper\\_12\\_19309\\_1049.pdf](http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf)
- [https://www.crectirupati.com/sites/.../lecture\\_notes/Marketing%20Management.pdf](https://www.crectirupati.com/sites/.../lecture_notes/Marketing%20Management.pdf)
- [newhorizonindia.edu/nhc-marathahalli/wp.../MARKETING-MANAGEMENT.pdf](http://newhorizonindia.edu/nhc-marathahalli/wp.../MARKETING-MANAGEMENT.pdf)
- <http://www.thehomeofknowledge.com/the-importance-of-market-segmentation/>
- <http://www.yourarticlelibrary.com/marketing/need-and-importance-of-marketing-research/32281>

**Note: Latest editions of all the suggested readings must be used.**

  
**Director**  
School of Business Management  
IFTM University, Moradabad.

  
**Registrar**  
IFTM University  
Moradabad.

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Bachelor of Commerce (BCOM) Programme

**BCOM 503: MANAGEMENT ACCOUNTING**

**Objective:** The paper aims to acquaint the students with the concepts used in management accounting and various methods involved in use of costing data for planning, control and decision making inculcate skill, provide employability & entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Introduction:** Meaning, scope, importance and limitations of management accounting; Management Accounting vs. Cost Accounting vs. Financial Accounting; Forms of financial statements; Tools of Financial Analysis; Tools and techniques of management accounting for entrepreneurial skill.

**UNIT II**

**(10 Sessions)**

**Marginal Costing:** Meaning and concept of Marginal cost and Marginal Costing; Cost-Volume-Profit Analysis- Contribution, Profit Volume Ratio, Break-even Analysis; Advantages, limitations and applications of Marginal Costing for better skilling of entrepreneurship

**UNIT III**

**(12 Sessions)**

**Standard Costing:** Meaning, advantages, limitations and applications of standard costing; Variance analysis- Significance of variance analysis; Computation of material and labour variances for skill development.

**UNIT IV**

**(08 Sessions)**

**Budgets and Budgetary Control:** Meaning, objectives merits and limitations of budgetary control; Types of budget; Preparation of different functional budget, Cash budget, Fixed and Flexible budgeting; Overview of Zero Base Budgeting knowledge for better employability in industry

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the concept of management accounting and implement its tools for effective decision-making at all levels of management for skill development and employability.
- CO2: Know the meaning of marginal costing, CVP analysis, break-even analysis for controlling the overall cost of the organization for entrepreneurship.
- CO3: Critically examine the process to calculate variances between standard cost and actual cost to provide recommendation for improving the operations of organizations, through the application of variance analysis for employability.
- CO4: Understand the concept of budget and budgetary control and prepare various budgets according to the need of the national and international organization for skill development and employability.

  
**Director**

School of Business Management  
IFTM University, Moradabad.

  
**Registrar**  
IFTM University  
Moradabad.



### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	1	1	3	2	3
CO2	3	3	3	1	1	3	1	3
CO3	3	3	1	3	3	1	2	3
CO4	3	3	2	3	3	3	1	3

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	1	3	3
CO2	2	1	2
CO3	1	2	1
CO4	3	1	1

### Suggested Readings:

1. Bhattacharyya, S.K. & Dearden, J.: Accounting for Management. Vikas Publication.
2. Horngren, T.: Introduction to Management Accounting. Pearson Education.
3. Khan, M.Y. & Jain, P.K.: Management Accounting. Tata McGraw-Hill.
4. Kishore, R.M.: Advanced Management Accounting. Taxman Publications.
5. Pandey, I.M.: Management Accounting. Vikas Publication.
6. Charles, T. & Gary, L. S.: Introduction to Management Accounting. Prentice Hall of India Ltd., New Delhi.

### Website Sources:

- <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
- <https://gurukpo.com/Content/MBA/Management%20Accounting%20I.pdf>
- [http://content.inflibnet.ac.in/data-server/eacharya-documents/53e0c6cbe413016f234436f6\\_INFIEP\\_18/10/ET/18-10-ET-V1-S1\\_etext\\_sc.pdf](http://content.inflibnet.ac.in/data-server/eacharya-documents/53e0c6cbe413016f234436f6_INFIEP_18/10/ET/18-10-ET-V1-S1_etext_sc.pdf)
- [http://rccmindore.com/wpcontent/uploads/2015/10/B\\_Com\\_5/Management%20Accounting\(1,2,3,\)-MJ.pdf](http://rccmindore.com/wpcontent/uploads/2015/10/B_Com_5/Management%20Accounting(1,2,3,)-MJ.pdf)

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
Bachelor of Commerce (BCOM) Programme

**BCOM 504: BUSINESS AND INDUSTRIAL LAWS**

**Objective:** The paper aims to impart essential knowledge about relevant business and industrial laws concerned with operational mechanisms in business organization to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**The Indian Contract Act, 1872:** Meaning and essentials, kinds, offer and acceptance, contractual capacity, free consent, consideration, void agreements, quasi contracts, modes of discharge of contracts, remedies of breach of contracts understanding for entrepreneurial skill

**The Sale of Goods Act, 1930:** Meaning, sale and agreement of sale, conditions and warranties, transfer of property in goods, unpaid seller and his rights for better skilling of entrepreneurship

**UNIT II**

**(10 Sessions)**

**The Limited Liability Partnership Act(LLP), 2008:** Nature and salient features of LLP, difference between LLP and Partnership, LLP and Company, LLP agreement, partners, designated partners, incorporation document; Change of name, partners and their relations, extent and limitation of liability of LLP and partners, knowledge for better employability in industry.

**UNIT III**

**(13 Sessions)**

**Payment of Wages Act, 1936:** Definitions-employed person, employer, factory, industrial or other establishment and wages; Responsibility for payment of wages, fixation of wage period, time of payment of wages, mode of payment, deductions from wages and fines for entrepreneurship & employability

**The Payment of Bonus Act, 1965:** Definitions- accounting year, allocable surplus, available surplus, employee and employer; Establishments, establishment in public sector, salary or wage; Determination and calculation of bonus, eligibility and disqualifications for bonus, payment of minimum and maximum bonus, adjustment of customary or interim bonus, deductions of certain amounts from bonus payable, time limit for payment of bonus, recovery of bonus from an employer to develop skill

**UNIT IV**

**(07 Sessions)**

**Payment of Gratuity Act, 1972:** Applicability and Non- Applicability of the Act, employee, employer, continuous service, payment of gratuity, forfeiture of gratuity, employer's duty to determine and pay gratuity, recovery of gratuity, penalties to develop skill.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Describe the environment, scope, ecological system, human activities, and effects of human activities on environment and environmental impact analysis for skill development and employability.
- CO2: Explain natural resources, renewable & non-renewable resources, conventional and non-conventional energy sources available in nation, alternative future sources of energy for entrepreneurship.
- CO3: Explain different types of pollutions like water, soil, marine, noise, thermal and solid waste management, their causes & related effects for employability.

  
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IFTM University  
Moradabad.

CO4: Describe various social issues like population growth, global warming, Urbanization, Acid rain, ozone layer depletion, NGOs and environmental protection for skill development and employability.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	1	1	2	3	3	3	3
CO2	2	1	3	1	3	3	3	3
CO3	1	1	3	1	3	3	3	3
CO4	1	1	3	3	3	3	3	3

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	1	2
CO2	2	1	1
CO3	1	3	3
CO4	3	2	2

**Suggested Readings:**

1. Sharma, J.P. & Kanojia, S.: Business and Industrial Laws. Ane Books Pvt Ltd.
2. Kuchhal, M.C.: Business Laws. Vikas Publishing House.
3. Tulsian, P.C.: Business Law. Tata McGraw Hill, New Delhi.
4. Singh, A.: Introduction to Labour and Industrial Laws. Wadhwa Publications, Nagpur.
5. Sharma, J.P.: Simplified Approach to Labour Laws. Bharat Law House.
6. Chadha, P.R. & Bagrial, A.K.: Business Law. Pragati Publications, New Delhi.

**Website Sources:**

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- [https://labour.gov.in/sites/default/files/ThePaymentofWagesAct1936\\_0.pdf](https://labour.gov.in/sites/default/files/ThePaymentofWagesAct1936_0.pdf)
- [www.advocatekhaj.com](http://www.advocatekhaj.com)
- [www.lawnotes.in/Indian\\_Contract\\_Act,\\_1872](http://www.lawnotes.in/Indian_Contract_Act,_1872)
- <https://indiankanoon.org/doc/651105/>
- [www.mca.gov.in/MinistryV2/llpact.html](http://www.mca.gov.in/MinistryV2/llpact.html)
- [https://en.wikipedia.org/wiki/The\\_Limited\\_Liability\\_Partnership\\_Act,\\_2008](https://en.wikipedia.org/wiki/The_Limited_Liability_Partnership_Act,_2008)
- [https://en.wikipedia.org/wiki/The\\_Payment\\_of\\_Gratuity\\_Act,\\_1972](https://en.wikipedia.org/wiki/The_Payment_of_Gratuity_Act,_1972)

**Note: Latest editions of all the suggested readings must be used.**

**BCOM 505: Comprehensive Viva-voce (100 Marks)**

*[Signature]*  
Director

*[Signature]*  
Registrar  
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Bachelor of Commerce (BCOM) Programme

**BCOM 506: CORPORATE TAX**

**Objective:** This paper aims to acquaint the students with the corporate tax in India and importance and utilization in management decision making inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Introduction:** Corporate tax in India, Types of companies, residential status of companies and tax incidence, taxation of companies and minimum alternate tax for better skill development.

**UNIT II**

**(12 Sessions)**

**General Principles of Tax** – Direct and Indirect Taxes – State Power to Levy Tax – Tax System – Provision of Income Tax Act 1961 – Finance Act – Basic Concepts is helpful for better skill development and employability.

**UNIT III**

**(08 Sessions)**

**Tax Planning** in relation to Business income, Capital gains and other sources – Income Tax authorities – Tax deducted at source and advance payment of Tax for entrepreneurial skills.

**UNIT IV**

**(12 Sessions)**


**Introduction to Tax management:** Meaning and concept; Tax avoidance and tax evasions; corporate taxation and dividend tax for better skill development. Tax planning for new business: Location aspect, nature of business, forms of organization (Simple numerical problems based on decision making) for better employability.

**Course outcome:** Students completing this course will be able to:

- CO1: Discuss the concept of corporate tax in India, Types of companies, residential status of companies and minimum alternate tax for better skill development.
- CO2: Understand the concept of Direct and Indirect Taxes – State Power to Levy Tax – Tax System – Provision of Income Tax Act 1961 issued by national authority of Finance for skill development and employability.
- CO3: Providing the information of Tax Planning in relation to Business income, Capital gains and other sources for entrepreneurship.
- CO4: Describe the concept of tax management, tax planning for new business and forms of organization for employability and entrepreneurship.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	1	1	3	1	1
CO2	3	3	2	1	2	3	1	2
CO3	3	3	2	2	3	3	1	1
CO4	3	3	2	1	3	3	1	1

### CO-Curriculum Enrichment Mapping

	Skill development	Employability	Entrepreneurship development
CO1	3	1	3
CO2	3	3	2
CO3	2	2	3
CO4	2	3	3

### Suggested Readings:

1. Singhania, V. K. & Singhania, M.: Corporate Tax. Taxmann Publication, New Delhi.
2. Ahuja, G. K. & Gupta, R.: Systematic Approach to Income Tax and Central Sales Tax. Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Lakhotia, R. N.: Corporate Tax Planning. Vision Publications.

### Website Sources:

- [www.icaai.org](http://www.icaai.org)
- [www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx](http://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx)
- [www.taxmann.com/income-tax-acts.aspx](http://www.taxmann.com/income-tax-acts.aspx)
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx](http://www.incometaxindia.gov.in/pages/about-us/central-board-of-direct-taxation.aspx)
- [www.caclubindia.com](http://www.caclubindia.com)

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 507: WORKING CAPITAL MANAGEMENT**

**Objectives:** The course will enable the student to manage activities in the area of working capital in an enterprise and help the students to do advance study in the field of financial-management through detailed analysis of financial statements inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I** **(10 Sessions)**

**Introduction:** Principles of Working capital: Introduction to Working capital, Concept of Working Capital Need for Working capital, Concepts and its determinants, estimation of working capital is for skill development.

**UNIT II** **(08 Sessions)**

**Accounts Receivables Management and Factoring:** Credit Policy, Nature and Goals, credit evaluation of individual accounts and its monitoring receivables, factoring: types and benefits for better entrepreneurship.

**UNIT III** **(10 Sessions)**

**Inventory Management:** Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques, inventory management process for better employability.

**UNIT IV** **(12 Sessions)**

**Cash Management and Working capital finance:** Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting, Working Capital Finance: Trade Credit, Bank Finance and Commercial Papers is for better entrepreneurship and employability.

**Course outcome:** Students completing this course will be able to:

- CO1: Describe Principles of Working capital: Introduction to Working capital, Concept of Working Capital Need for Working capital for skill development.
- CO2: Discuss Accounts Receivables Management and Factoring, Credit Policy of nation, Nature and Goals, credit evaluation of individual accounts and its monitoring receivables for entrepreneurship.
- CO3: Understand the concept of Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques for entrepreneurship.
- CO4: Understand the Cash Management and Working capital finance for entrepreneurship and employability.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	1	1	2	1	1
CO2	3	3	3	3	1	3	1	2
CO3	3	3	3	3	3	3	2	1
CO4	3	2	3	2	3	3	1	2

### CO-Curriculum Enrichment Mapping

	Skill development	Employability	Entrepreneurship development
CO1	3	2	1
CO2	2	2	3
CO3	2	2	1
CO4	1	3	3

### Suggested Readings:

1. Besley, S. & Brigham, E. F. *Essentials of managerial finance*. New York: Harcourt Brace College Publishers.
2. Van Horne, J. C. & Wachowich, J. M. *Fundamentals of financial management*. Prentice Hall Inc.
3. Ross, S. A., Westfield, R. W. & Jordon, B. D. *Fundamentals of corporate finance*. Tata McGraw Hill.

### Website Sources:

- <http://www.rjspm.com>
- <http://www.universityofcalicut.info>
- <http://www.retawprojects.com>

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 508: INTERNATIONAL BUSINESS**

**Objective:** The objective of this paper is to make the students learn the nature, scope and structure of International Business and to understand the influence of various environmental factors on international business operations inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I** **(12 Sessions)**

**Introduction:** Meaning, importance, nature and scope of International business; Modes of entry into International Business; Internationalization process and managerial implications; Multinational Corporations and their involvement in International Business for skill development.

**UNIT II** **(08 Sessions)**

**Balance of Payment Account:** Concept and significance of balance of payments account; Current and capital account- components and accounting system; Balance of payment deficits and correction policies for better entrepreneurial skills.

**UNIT III** **(10 Sessions)**

**Global Trading and Investment Environment:** World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Foreign Investments- Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows for employability and entrepreneurship.

**UNIT IV** **(10 Sessions)**

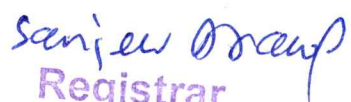
**International Economic Institutions and Agreements:** WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD, International commodity trading and agreements for better employability  
**Regional Economic Groupings in Practice:** Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World

**Course outcome:** Students completing this course will be able to:

- CO1: Understand the nature and scope of International business; Modes of entry into International Business Multinational Corporations and their involvement in International Business for skill development.
- CO2: Describe the concept of Balance of Payment Account, Concept and significance of balance of payments account; Current and capital account for entrepreneurship.
- CO3: Discuss the concept of Global Trading and Investment Environment, Tariff and non-tariff barriers, impact on trade and investment flows for employability and entrepreneurship
- CO4: Providing information of WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD for employability and entrepreneurship.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	1	2	1	2	1	2
CO2	2	3	2	3	3	3	1	2
CO3	3	3	3	2	3	2	2	1
CO4	2	2	3	2	3	3	3	2

### CO-Curriculum Enrichment Mapping

	Skill development	Employability	Entrepreneurship development
CO1	3	1	2
CO2	2	2	3
CO3	2	3	3
CO4	2	3	3

### Suggested Readings:

1. Roger, B.: International Business, Financial Times. Pitman Publishing, London.
2. Bhattacharya, B.: Going International: Response Strategies of the Indian Sector. Wheeler Publishing, New Delhi.
3. Czinkota, M.R.: International Business. Dryden Press, Fort worth.
4. Danoes, J.D. & Radebaugh, L.H.: International Business: Environment and Operations. Addison Wesley, Readings.

### Website Sources:

- [www.pondiuni.edu.in](http://www.pondiuni.edu.in)
- <https://www.investopedia.com>
- [www.fao.org](http://www.fao.org)

**Note: Latest editions of all the suggested readings must be used.**

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**BCOM 509: SECURITY ANALYSIS AND INVESTMENT MANAGEMENT**

**Objectives:** The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Investment inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I** **(08 Sessions)**

**Indian Financial System:** Capital Market & Money Market. Risk and Return; Types of Securities, Investment Alternatives, Non Security Forms of Investment, Listing & Delisting of Securities for skill development.

**UNIT II** **(10 Sessions)**

**Mechanics of Investing:** Primary Market, Secondary Market; Trading Mechanism, Stock Market Terminologies, Market Indices and Return, SEBI Regulations, Investors Protection for better employability and entrepreneurship.

**UNIT III** **(10 Sessions)**

**Valuation Theories of Fixed and Variable Income Securities;** The Return & Risk and the Investment Decision, Equity Research Reports: Sector analysis & Company Analysis. Major international Indices: Dow Jones, Hang Seng, NIKKI, NASDAQ, FTSE, CAC, CBOT for employability and skill development.

**UNIT IV** **(12 Sessions)**

**Stock Market Analysis – Fundamental Analysis:** Economic, Industry & Company Analysis, Technical Analysis: Dow Theory, Technical Indicators, Charts, Moving Averages, Oscillators, ROC, RSI, Efficient Market Hypothesis, Recent Development in the Indian Stock Market for better entrepreneurship development.

**Course Outcomes:** Students completing this course will be able to:

CO1: Providing information related to Indian Financial System. Capital Market & Money Market. Risk and Return; Types of Securities for skill development.

CO2: Mechanics of Investing; Primary Market, Secondary Market; Trading Mechanism, Stock Market Terminologies, Market Indices and Return for employability and entrepreneurship.

CO3: describe the concept of The Return & Risk and Investment Decision for national companies, Equity Research Reports for employability and skill development.

CO4: determine the Stock Market Analysis– Fundamental Analysis: Economic, Industry & Company Analysis, Technical Analysis for entrepreneurship.

### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	1	1	3	1	1
CO2	3	3	3	2	3	3	1	2
CO3	3	3	2	2	3	3	1	1
CO4	3	3	3	2	2	3	1	1

### CO-Curriculum Enrichment Mapping

	Skill development	Employability	Entrepreneurship development
CO1	3	2	1
CO2	2	3	3
CO3	2	3	3
CO4	2	2	3

### Suggested Readings:

1. Pandiyan, P.: Security Analysis & Portfolio Management. Vikas Publishing House, Pvt. Ltd.
2. Bhalia, V K.: Investment Management: Security Analysis and Portfolio Management. S. Chand.
3. Fischer, D. E. & Jordan, R. J.: Security Analysis and Portfolio Management. Prentice Hall of India.
4. Fuller, R. J. and Farrell, J. L. Modern Investment and Security Analysis. McGraw Hill, NewYork.

### Website Sources:

- [www.bseindia.com](http://www.bseindia.com)
- [www.sebi.gov.in](http://www.sebi.gov.in)
- [www.nseindia.com](http://www.nseindia.com)
- [www.moneycontrol.com](http://www.moneycontrol.com)
- [in.finance.yahoo.com](http://in.finance.yahoo.com)

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 510: FOREIGN TRADE OF INDIA**

**Objective:** The objective of this paper is to make the students learn the nature, scope and structure of foreign trade in India and to understand the influence of various factors on international business operations inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I** **(08 Sessions)**

Foreign trade: Meaning, need, importance of foreign trade, theories of international trade is better for skill development.

**UNIT II** **(08 Sessions)**

**Balance of Payment Account:** Concept and significance of balance of payments account; Current and capital account- components and accounting system; Balance of payment deficits and correction policies is useful for better employability and entrepreneurial skill.

**UNIT III** **(12 Sessions)**

**Global Trading and Investment Environment:** World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers is better for entrepreneurship skill Foreign Investments-Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows.

**UNIT IV** **(12 Sessions)**


**International Economic Institutions and Agreements:** WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD, International commodity trading and agreements; Regional Economic Groupings in Practice: Levels of Regional Economic Integration; Regionalism vs. Multilateralism; Important Regional Economic Groupings in the World is better for employability and entrepreneurial skill.

**Course outcome:** Students completing this course will be able to:

- CO1: Understand the nature and scope of International business; Modes of entry into International Business Multinational Corporations and their involvement in International Business for skill development.
- CO2: Describe the concept of Balance of Payment Account, Concept and significance of balance of payments account; Current and capital account for entrepreneurship.
- CO3: Providing information of WTO, WTO and Developing Countries, IMF, World Bank, UNCTAD for employability and entrepreneurship.
- CO4: Discuss the concept of Global Trading and Investment Environment, Tariff and non-tariff barriers, impact on trade and investment flows for employability and entrepreneurship.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	1	2	2	3	1	1
CO2	2	3	3	2	2	3	2	2
CO3	2	3	3	1	3	3	3	1
CO4	2	3	3	3	3	3	1	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	1	3
CO3	2	3	3
CO4	2	3	3

### Suggested Readings:

1. Roger, B.: International Business, Financial Times. Pitman Publishing, London.
2. Bhattacharya, B.: Going International: Response Strategies of the Indian Sector. Wheeler Publishing, New Delhi.
3. Czinkota, M.R.: International Business. Dryden Press, Fortworth.
4. Danoes, J.D. & Radebaugh, L.H.: International Business: Environment

### Website Sources:

- [www.pondiuni.edu.in](http://www.pondiuni.edu.in)
- <https://www.investopedia.com>
- [egyankosh.ac.in](http://egyankosh.ac.in)

**Note: Latest editions of all the suggested readings must be used.**

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**BCOM 511: CONSUMER BEHAVIOUR**

**Objective:** This paper aims to acquaint the students to understand comprehensive coverage of consumer behaviour with examples from the Indian Scenario. This course also challenges students to understand the complexities of consumer needs and perceptions and translate them into effective Marketing Strategies to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Introduction to Consumer Behaviour:** Nature and Importance of CB; Application of CB in Marketing; Consumer involvement; Consumer decision making processes; Purchase behavior and marketing implications, Consumer Research Process: Various methods and techniques of consumer research; New developments in the field of consumer research to inculcate skill, provide employability & entrepreneurial skills.

**UNIT II**

**(10 Sessions)**

**Individual Determinants of Consumer Behavior: Perception:** Elements of Perception; Dynamics of Perception, Consumer Imagery Personality & Self Concept: Personality theories; Personality and understanding Consumer Diversity; Brand Personality; Self and Self-Image and its types for better skilling of entrepreneurship. **Motivation:** Needs/Motives & Goals, dynamics; Motivation process; Types of Buying Motives, Buying Roles. **Learning:** Principals and theories of Learning. **Attitudes:** Structural model of attitude; attitude formation & change; Strategies for Changing Attitudes, Intentions & Behaviors knowledge for better employability in industry.

**UNIT III**

**(10 Sessions)**

**Group Determinants of Consumer Behavior:** Reference group influence: types of consumer relevant groups; factors affecting group influence; application of reference group concept. Family influence: Functions of family, family decision making; family life cycle (FLC). Opinion Leadership and personal influence: Role & types of opinion leader for understanding of entrepreneurship & employability.

**Diffusion of Innovation:** Adoption process, Diffusion process.

**UNIT IV**

**(12 Sessions)**

**Consumer Decision Making Process:** Problem recognition, Information search and evaluation, Outlet selection and purchase; Post-purchase behavior, Customer Satisfaction and Customer Commitment. Models of CB: Traditional Models of Consumer Behaviour: Economic, Social & Psychological; Contemporary Models of Consumer Behaviour: Nicosia, Howard & Sheth, Engel-Kollat Blackwell, Input-Process-Output Model to inculcate skill, provide employability & entrepreneurial skills.

**Environmental Influences on CB:** Social class; Life style; Culture; Cross cultural understanding; Profile of Indian Consumers. Industrial Market & Consumer Behaviour: Meaning, Scope and Characteristics of Industrial buying; Factors affecting industrial buying, Industrial buying process understanding for entrepreneurial skill.

**Course Outcomes:** Students completing this course will be able to:

**CO1:** Understand the concepts and theories of consumer behavior, consumer behaviour models and their significance in business, and consumer decision-making processes for entrepreneurship & employability.

  
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- CO2:** Understand the individual and group influences on consumer behavior and consumer decision making process for skill development, entrepreneurship & employability.
- CO3:** Relate national and international consumer behavior theories, models and concepts to marketing decisions and understanding their implications & analyzing the environmental influences on consumer behavior and differentiating individual buying from industrial buying for entrepreneurship & employability.
- CO4:** Applying most appropriate consumer behavior models and techniques for appropriate market solutions for skill development, entrepreneurship & employability.

**Mapping course outcomes leading to the achievement of program outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	1	3	2	2	1	3	2
<b>CO2</b>	2	3	3	3	3	2	3	3
<b>CO3</b>	2	2	2	3	2	2	1	2
<b>CO4</b>	2	3	2	1	2	3	3	3

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
<b>CO1</b>	2	3	3
<b>CO2</b>	1	2	3
<b>CO3</b>	2	3	3
<b>CO4</b>	2	3	3

**Suggested Readings:**

1. Schiffman, L., Kanuk, L. & Kumar, S. R.: Consumer Behaviour. Pearson.
2. Gupta, S. L. & Pal, S.: Consumer Behavior - An Indian perspective. Sultan Chand and Sons.
3. Loudon, D. L. & Della Bitta, A. J.: Consumer Behaviour. McGraw Hill.
4. Mothersbaugh, H.: Consumer Behaviour. McGraw Hill.
5. Kazmi, B.: Consumer Behaviour. Excel Books.
6. Nair, S. R.: Consumer Behavior - An Indian perspective. Himalaya Publishing House.
7. Underhill, P.: Why we Buy: The Science of Shopping. Simon and Schuster Paperbacks.

**Website Sources:**

- [https://www.clootrack.com/knowledge\\_base/what-is-consumer-behavior](https://www.clootrack.com/knowledge_base/what-is-consumer-behavior)
- <https://opentextbc.ca/introconsumerbehaviour/>
- <https://bbamantra.com/consumer-decision-making-process-models/>
- <https://www.yourarticlelibrary.com> › market-segmentation

**Note: Latest editions of all the suggested readings must be used.**

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**BCOM 601: AUDITING**

**Objective:** The objective of the paper is to understand the principles and practices of auditing required for the verification and evaluation of the company accounts to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I** **(10 Sessions)**

**Introduction:** Meaning, origin, objectives and advantages of auditing; Difference between book keeping, accountancy, auditing and investigation, qualities of an auditor; Generally Accepted Auditing Practices, classification of audit, audit planning, internal control – internal check and internal audit understanding for entrepreneurial skill.

**UNIT II** **(08 Sessions)**

**Audit Procedure:** Vouching and verification of assets and liabilities for better skilling of entrepreneurship.

**UNIT III** **(12 Sessions)**

**Audit of Limited Companies:** Company auditor- qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities, audit committee; Auditor's report- contents and types, auditor's certificates, relevant case studies/problems for entrepreneurship & employability

**UNIT IV** **(10 Sessions)**

**Cost Audit:** Features and process; Tax Audit-features and scope; Management Audit-nature and features, meaning of interim audit; Audit of banking companies, insurance companies and educational institutions knowledge for better employability in industry

**Course Outcomes:** Students completing this course will be able to:

- CO1: Articulate knowledge of fundamental audit concept, qualities of an auditor, audit planning, internal audit and outline the role of auditing for skill development and employability.
- CO2: Acquire knowledge of audit procedure followed in national companies' for entrepreneurship.
- CO3: Comprehend the knowledge about appointment, rights, duties and responsibility of auditor, acquire knowledge of auditor's report- content and types for skill development and employability.
- CO4: Acquire knowledge of audit documentation and audit evidence, knowledge acquire of audit of various sector for employability.



### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	1	1	3	2	1
CO2	3	2	3	3	3	3	1	2
CO3	1	3	1	1	3	1	1	2
CO4	3	3	1	2	3	1	1	2

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	3	1
CO2	1	2	1
CO3	2	1	3
CO4	3	2	1

### Suggested Readings:

1. Aruna, J.: A Student's Guide to Auditing. Taxmann Publications.
2. Tandon, B.N., Sudharsanam, S. & Sundharabahu, S.: A Handbook of Practical Auditing. Sultan Chand and sons.
3. Dinkar, P.: Principles and Practice of Auditing. Sultan Chand and sons.
4. The Institute of Chartered Accountants of India, Auditing and Assurance Standards. ICAI, New Delhi.
5. Gupta, K. & Arora, A.: Fundamentals of Auditing. Tata Mc-Graw Hill.

### Website Sources:

- <https://www.slideshare.net/vishwacrv/auditing-notes-27123132>
- [http://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)
- <http://www.gdcbemina.com/docs/Auditing.pdf>
- <http://rccmindore.com/wp-content/uploads/2015/06/Auditing123-DYC.pdf>

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 602: PUBLIC FINANCE AND BUDGETING**

**Objective:** The paper aims to provide an understanding of the importance of public revenue, public expenditure and budgeting system in the formulation, implementation, and evaluation of policy framework in an economy to inculcate skill, provide employability & entrepreneurial skills

**UNIT I**

**(10 Sessions)**

**Introduction:** Meaning, nature, scope and significance of public finance, public vs. private finance, theory of maximum social advantage for skill development

**Tax:** Classification of tax, canons of taxation, theories of taxation; Impact, shifting and incidence of taxes, theories of tax shifting, economic effects of taxes, Indian tax structure- salient features for better skilling of entrepreneurship.

**UNIT II**

**(08 Sessions)**

**Public Revenue:** Meaning and classification, sources of revenue to develop skill.

**Public Expenditure:** Nature, objective, canons and classification of public expenditure, public expenditure in India for better skilling of entrepreneurship

**UNIT III**

**(12 Sessions)**

**Public Debt:** Concept, significance, classification and sources of public debt, effects of public debt, different methods of repayment of public debt, limitations of public debt, public debt in India for skill development.

**Deficit Financing:** Concept, objectives, significance and limitations, methods of deficit financing, deficit financing in India for better skilling of entrepreneurship

**UNIT IV**

**(10 Sessions)**

**Public Budget:** Concept, objectives, classification of public budget, balanced and unbalanced budget, performance budgeting, zero-base budgeting, budgeting process in India, features of recent union budget for entrepreneurship & employability

**Financial Administration in India:** Concept and principles, instruments of financial administration, role of Comptroller and Auditor General (CAG) of India for skill development

**Course Outcomes:** Students completing this course will be able to:

- CO1: Familiarize themselves with the public sector reform agenda with a focus on public finance issues for skill development and employability.
- CO2: Argue the theoretical basis of public revenue and public expenditures and to analyze their types and economic effects for entrepreneurship.
- CO3: Analyze the functioning of modern public finance guidelines issued in nation and to identify the types of public needs and the mechanisms of their financing for skill development and employability.
- CO4: Classify public revenues and expenditures through the budget and to analyze the instruments and objectives of budgetary policy for employability.

### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	1	1	2	1	1	1
CO2	3	1	3	3	1	1	1	1
CO3	1	1	3	1	1	3	2	1
CO4	1	3	2	1	1	3	2	3

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	1	1	3
CO3	2	1	2
CO4	1	3	1

### Suggested Readings:

1. Chand, S.N.: Public Finance. Atlantic Publishers.
2. Rosen, H.: Public Finance. Irwin/McGraw-Hill Publishers.
3. Bhatia, H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
4. Musgrave, R.A. & Musgrave, P.B.: Public Finance in Theory and Practice. Tata Mac Graw Hill.
5. Singh, S.K.: Public Finance in Theory and Practice. Sultan Chand and sons.

### Website Sources:

- <http://www.rjspm.com>
- <http://www.retawprojects.com>
- <http://www1.worldbank.org/publicsector>

**Note: Latest editions of all the suggested readings must be used.**

**IFTM University, Moradabad**  
Bachelor of Commerce (BCOM) Programme

**BCOM 603: FINANCIAL MARKETS, INSTITUTIONS AND SERVICES**

**Objective:** The paper aims to provide the basic knowledge of financial markets and institutions and to understand the major financial services in India to inculcate skill, provide employability & entrepreneurial skills.

**UNIT I** **(10 Sessions)**

**Introduction:** Meaning, features, structure and elements of Indian Financial System, financial sector reforms in India, role of financial markets in economic development; Reserve Bank of India (RBI)- roles and functions; Monetary and Fiscal policies for skill development.

**UNIT II** **(12 Sessions)**

**Financial Markets:** Money market- functions, organization and instruments; Role of central bank in money market; Capital Market- components, functions, organization and instruments; Stock exchanges in India- meaning, functions, importance in economic development; Security Exchange Board of India (SEBI)- role, features and importance knowledge for better employability in industry.

**UNIT III** **(12 Sessions)**

**Financial Institutions:** Functions and classification of financial institutions; Constitution and objectives of DFIs- IDBI, ICICI, IFCI, NABARD, RRB's; State Level Institutions; Non-Banking Financial Companies (NBFCs)- status, types, working and strategies for commercial viability for entrepreneurship & employability.

**UNIT IV** **(08 Sessions)**

**Financial Services:** Meaning and forms of financial services, Leasing, hire purchase; E-Banking, Venture capital financing, credit rating; Mutual funds in India knowledge for better employability in industry.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the evolution of Indian Financial System; describe the recent developments in Indian Financial System and the role of RBI for national growth for skill development and employability.
- CO2: Understand the structure of Capital Market and Money Market; describe the methods of issuing shares and role of SEBI in the financial Market for employability.
- CO3: Get thorough knowledge of various financial services provided by banking as well as non-banking financial corporation for entrepreneurship.
- CO4: Understand the necessity of financial services and also explain the concept of mutual funds in India for skill development and employability.

### Mapping course outcomes leading to the achievement of programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	3	1	1	1	2
CO2	1	1	2	3	3	1	1	1
CO3	1	1	3	3	1	3	1	2
CO4	3	1	3	1	3	1	1	2

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	2	1	1
CO3	3	1	3
CO4	1	2	1

### Suggested Readings:

1. Khan, M.Y.: Indian Financial System (Theory and Practice). Vikas Publishing House.
2. Pathak, B.: Indian Financial System. Pearson Education.
3. Bhole, L.M.: Financial Markets and Institutions. Tata McGraw Hill.
4. Singh, J.K.: Venture Capital Financing in India; Dhanpat Rai and Company.
5. Kohn, M.: Financial Institution and Market. Oxford University Press, New Delhi.
6. Clifford, G.: Financial Markets, Institutions and Financial Services, Prentice Hall India.
7. Srivastava, R.M. & Nigam, D.: Management of Indian Financial Institutions. Himalaya Publishing House.

### Website Sources:

- [www.finmin.nic.in](http://www.finmin.nic.in)
- [www.capitalmarket.com](http://www.capitalmarket.com)
- [www.nseindia.com](http://www.nseindia.com)
- [www.bseindia.com](http://www.bseindia.com)
- [financialservices.gov.in](http://financialservices.gov.in)

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 604: INCOME TAX**

**Objective:** The paper aims to acquaint the students with the laws and practices pertaining to income tax in India to inculcate skill, provide employability & entrepreneurial skills

**UNIT I**

**(08 Sessions)**

**Introduction:** Definitions and terminology related to income tax; Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income) for skill development.

**UNIT II**

**(12 Sessions)**

**Income from Salaries:** Salaries- meaning, basis of charges and different forms of salaries; Allowances and perquisites- Tax treatment, Provident fund and its treatment, retirement benefits understanding for entrepreneurial skill.

**Income under the head of house property:** valuation and deduction.

**UNIT III**

**(12 Sessions)**

**Profits and Gains of Business or Profession and Capital Gain:** Basic principle arriving at business income, scheme of business deductions /Allowances, Depreciation; Income under the head of Capital Gains- types and valuation for better skilling of entrepreneurship

**UNIT IV**

**(08 Sessions)**

**Income from other sources:** Valuation and deduction allowed; Clubbing of income and aggregation of income, set off and carry forward of losses; Deductions to be made in computing total income under section 80c to 80u for skill development

**Note:** Latest amendments made in the relevant Act should be considered.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Understand the provisions of Income Tax Act, 1961 of India and various terminologies used in the process of calculating tax liability of a particular person and also to know the concept and process of determine the residential status of a person for skill development and employability.
- CO2: Calculate the taxable income of a particular assessee from Income from Salary and Income from House Property head for entrepreneurship.
- CO3: Understand and calculate the taxable income of a particular assessee from Business or Profession head, Capital Gains head and Income from Other Sources head regarding to national and International organizations for employability.
- CO4: Define the provisions of Income Tax Act, 1961 with reference to deductions u/s 80 (C) to 80 (U), Set-off and Carry Forward of Losses, Clubbing of Incomes and their practical applicability, calculate tax liability of a particular person, and understand the applicability of the concept of tax planning, tax avoidance and tax evasion for skill development and employability.

**Mapping course outcomes leading to the achievement of programme outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	1	1	3	1	2
CO2	1	3	1	1	1	1	1	2
CO3	1	3	3	1	1	3	1	2
CO4	3	3	3	3	1	3	1	2

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	2	2	1
CO2	2	1	1
CO3	3	1	3
CO4	1	2	1

**Suggested Readings:**

1. Singhanian, V. K. & Singhanian, M.: A student guide for income tax. Taxmann Publication, New Delhi.
2. Ahuja, G.K. & Gupta, R: Systematic Approach to Income Tax and Central Sales Tax. Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Mehrotra, H.C. & Goyal, S.P.: Income Tax Planning and Management. Shahitya Bhawan Publication.
5. Singhanian, V.K.: Direct Tax Planning and Management. Taxmann Publication.

**Website Sources:**

- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.icaai.org](http://www.icaai.org)
- [www.caclubindia.com](http://www.caclubindia.com)
- [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
- [www.cleartax.in](http://www.cleartax.in)

**Note: Latest editions of all the suggested readings must be used.**

**BCOM 605: Comprehensive Viva-voce (100 Marks)**

**BCOM 606: CORPORATE RESTRUCTURING**

**Objectives:** The course aims to facilitate understanding of corporate merger and acquisition activity, restructurings and corporate governance. The focus will be on fundamental concepts of valuation and analytical tools of corporate finance related to restructuring inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Overview of Corporate Finance & Restructuring:** Financial Strategy and Planning, Risk Evaluation and Capital Budgeting, Dividend and Retention Policies, Designing Capital Structure, Introduction to corporate restructuring, different forms, motives & applications of Corporate restructuring for better skill development.

**UNIT II**

**(08 Sessions)**

**Dimensions of Mergers and Acquisition:** Mergers & acquisitions concept, types and process, Accounting for Mergers & Demergers is better for entrepreneurship skill Regulatory framework of mergers and acquisitions. Due diligence for M&A, Cross-Border Mergers & Acquisitions. Take-over and defense Tactics used for better employability.

**UNIT III**

**(12 Sessions)**

**Valuation Aspects of Corporate Restructuring:** Methods of payment for M & A and Calculations of exchange ratio, Fundamental and methods of business valuation Calculations of financial synergy and return, Different approaches of valuation – Comparable company & transaction analysis method, DCF, Real Option method, Formula approach for valuation and other important methods of valuations better for skill development and employability.

**UNIT IV**

**(12 Sessions)**

**Dimensions of Corporate Restructuring:** Financial Restructuring & Divestiture, Funding Options for M&A. Strategic Alliances & Joint Ventures, Employee Stock Ownership, Going Private & Leveraged Buy outs is better for entrepreneurial skill.

**Course outcome:** Students completing this course will be able to:

- CO1: Discuss the concept of Financial Strategy and Planning, Risk Evaluation and Capital Budgeting, Dividend and Retention Policies for skill development
- CO2: Mergers & acquisitions concept, Regulatory framework of mergers and acquisitions for employability and entrepreneurship.
- CO3: Determine corporate restructuring, Methods of payment for M & A and Calculations of exchange ratio and valuation approach for skill development and employability.
- CO4: Discuss Financial Restructuring & Divestiture, Funding Options for national and international companies in M&A. Strategic Alliances & Joint Ventures for entrepreneurship.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	1	3	2	2	1
CO2	3	2	3	2	2	3	2	2
CO3	3	2	3	2	2	3	2	2
CO4	3	3	3	1	2	3	2	2

### CO-Curriculum Enrichment Mapping

	Skill development	Employability	Entrepreneurship development
CO1	3	1	1
CO2	2	3	3
CO3	3	2	3
CO4	2	1	3

### Suggested Readings:

1. Kumar, R.B.: Mergers & Acquisitions. Tata McGraw Hill,
2. Aurora, Shetty & Kale.: Mergers and Acquisitions. Oxford.
3. Ray, K. G.: Mergers & Acquisitions. PHI
4. Godbole, P.: Mergers, Acquisitions and Corporate Restructuring. Vikas Publication
5. Sudarsanam, S.: Value Creation from Mergers and Acquisitions. Pearson Education.

### Website Sources:

- <https://www.icsi.edu/>
- <http://www.aitindia.in/>
- <https://www.taxmann.com/>

**Note: Latest editions of all the suggested readings must be used.**

**BCOM 607: INVESTMENT MANAGEMENT AND PORTFOLIO  
MANAGEMENT**

**Objectives:** The primary objective of the course is to study the theory and empirical evidence relevant for investing, particularly in the context of portfolio management inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Conceptual framework and risk & return analysis:** Concepts of Investment, Speculation, Gambling, Hedging, Securities, Security Analysis, Portfolio Management and its Importance Modes of Investment (List), Features of Investment Avenues Guidelines for Investors in Stock Market for better employability and skill development.

**UNIT II**

**(08 Sessions)**

**Risk & Return Analysis:** Concepts of Risk, Return, Uncertainty Risk and Return Relationship Components of Return – Risk Elements – Systematic and Unsystematic Risk is better for entrepreneurship skill Examples: Measurement of Risk through Standard Deviation, Variance, Arithmetic Mean, Geometric Mean and Cumulative Wealth Index.

**UNIT III**

**(12 Sessions)**

**Economic Analysis:** Tools - Gross Domestic Product, Monetary Policy and Liquidity, Inflation, Interest Rates, International Influences, Consumer Sentiment Industry Analysis: Standard industrial classification, Links between the economy and industry sectors, The stock market and the business cycle, Tools -Cross Sectional Industry Performance, Industry Performance Over time, Differences in Industry Risk for better employability and entrepreneurial skill.

**UNIT IV**

**(10 Sessions)**

**Portfolio selection & management:** an overview (Theory only) Efficient Market Theory, Random Walk Theory, Portfolio Risk/Return, Traditional portfolio Selection, Capital Assets Pricing Model, Growth investing, Value investing for skill development.

**Course Outcomes:** Students completing this course will be able to:

- CO1: Discuss the Conceptual framework of risk and return analysis, Investment, Speculation, Gambling, Hedging, Securities, Security Analysis, Portfolio Management for employability and skill development.
- CO2: Concepts of Risk, Return, Uncertainty Risk and Return Relationship Components of Return –Risk Elements – Systematic and Unsystematic Risk and measurement of risk forentrepreneurship.
- CO3: Determine Monetary Policy and Liquidity, Inflation, Interest Rates, Standard industrial classification, Links between the economy and industry sectors regarding to national and international companies for employability and entrepreneurship.
- CO4: Understand portfolio management and selection, Capital Assets Pricing Model, Growth investing, Value investing for skill development.

### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	1	3	3	1	1
CO2	3	3	3	2	2	3	1	1
CO3	3	3	3	2	3	3	1	1
CO4	3	3	3	1	3	3	1	1

### CO-Curriculum Enrichment Mapping

	Skill development	Employability	Entrepreneurship development
CO1	3	3	2
CO2	2	2	3
CO3	2	3	3
CO4	3	2	2

### Suggested Readings:

1. Ambling, F.: Investment. Englewood Cliffs, New Jersey, Prentice Hall Inc.
2. Bhalla, V.K. Investment Management: Security Analysis and Portfolio Management. S.Chand.
3. Fischer, D. E, & Jordan, R. J.: Security Analysis and Portfolio Management, Prentice Hall of India.
4. Haugen, H.: Modern Investment Theory. Prentice Hall Inc,
5. Huga, S.C & Randail, M.R.: Investment Analysis and Management. Allyn.

### Website Sources:

- [www.bseindia.com](http://www.bseindia.com)
- [www.nseindia.com](http://www.nseindia.com)
- [www.moneycontrol.com](http://www.moneycontrol.com)
- [in.finance.yahoo.com](http://in.finance.yahoo.com)

**Note: Latest editions of all the suggested readings must be used.**

**BCOM 608: TAX PROCEDURE AND PLANNING**

**Objectives:** The subject introduces students to the history and background of Indian Income Tax laws and gives an overview of the concepts of Income Tax inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I**

**(08 Sessions)**

**Concept of Tax Planning:** Meaning Features Scope. Importance Objective of Tax Planning, Difference between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning is better for skill development.

**UNIT II**

**(12 Sessions)**

**Tax Management:** Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Deduction at source is better for entrepreneurial skill; Procedure Penalties and Prosecutions Appeals and revisions.

**UNIT III**

**(12 Sessions)**

**Recognized methods of Tax Planning:** Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package. Income from house property: Tax Planning Avail benefit of various deductions of let out and self-occupied property Measures regarding minimize tax liability under business and profession is better for entrepreneurial skill.

**UNIT IV**

**(08 Sessions)**

**Tax Planning of Long term capital gains:** Exemptions relating to long term Capital gain Adoption of investment planning to get benefit of deduction 80 c and other deductions selection of business form for minimum tax liability for better employability

**Course Outcomes:** Students completing this course will be able to:

- CO1: Describe the nature of tax planning and Difference between Tax Planning and Tax Evasion for skill development.
- CO2: Providing information related to Difference between Tax Planning and Tax Management Areas of Tax Management, Payment of Tax. Advance Payment of Tax Deduction at source for entrepreneurship.
- CO3: Describe and discuss the method of tax planning for salaried persons and tax benefit of income from house property related to Local and National companies for entrepreneurship.
- CO4: Providing the information related to long term capital gain and deduction under section 80C for employability.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	2	1	1	1	2	1
CO2	3	3	2	1	3	3	2	1
CO3	3	3	3	2	2	3	2	1
CO4	3	3	3	2	2	3	2	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	2	3
CO3	2	2	3
CO4	2	3	2

### Suggested Readings:

1. Singhanian, V.K. & Singhanian, M.: A student guide for income tax. Taxmann Publication, New Delhi.
2. Ahuja, G.K. & Gupta, R: Systematic Approach to Income Tax and Central Sales Tax. Bharat Law House, New Delhi.
3. Income Tax Act. Income Tax Rules and Annual Finance Act.
4. Mehrotra, H.C. & Goyal, S.P.: Income Tax Planning and Management. Shahitya Bhawan Publication.
5. Singhanian, V.K.: Direct Tax Planning and Management. Taxmann Publication.

### Website Sources:

- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.icaai.org](http://www.icaai.org)
- [www.caclubeindia.com](http://www.caclubeindia.com)
- [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
- [www.cleartax.in](http://www.cleartax.in)

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 609: INTERNATIONAL FINANCE**

**Objective:** This course provides students with detailed knowledge of the key international financial reporting standards (IFRSs) and how they are interpreted and applied inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Introduction to Standard setting structure:** International Accounting Standard Board and IFRS Foundation, The nature and operations of the IASB. Structure of the IFRSF/IASB, Extant standards of the IASB, The framework is for better skill development.

**UNIT II**

**(08 Sessions)**

**Presentation and Revenue:** IAS 1, Presentation of financial statements, IFRS 15, Revenue from contracts with customers, IAS 8, Accounting policies, changes in accounting estimates and errors is better for employability.

**UNIT III**

**(12 Sessions)**

**Accounting for assets and liabilities:** IAS 16, Property, plant and equipment; IAS 38, Intangible assets, IAS 40, Investment Property; IAS 36, Impairment of assets; IAS 23, Borrowing costs; IAS 20, Accounting for government grants and disclosure of government assistance; IAS 2, Inventories; IFRS 16, Leases IFRS 5, Non-current assets held for sale and discontinued operations is better for skill development and entrepreneurial skill.

**UNIT IV**

**(10 Sessions)**

**Group accounting:** IFRS 10, Consolidated Financial Statements; IAS 27 (revised 2011), Separate financial statements IFRS 3, Business Combinations IAS 28 (revised 2011), Investments in associates and joint ventures; IFRS 11, Joint arrangements; IFRS 12, Disclosure of interests in other entities; IAS 21, The effects of changes in foreign exchange rates is better for employability and entrepreneurship.

**Course Outcomes:** Students completing this course will be able to:

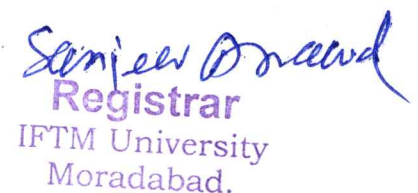
CO1: Providing information related to International Accounting Standard Board and IFRS Foundation, Extant standards of the IASB, The framework is for skill development.

CO2: Discuss the IAS 1, Presentation of financial statements, IFRS 15, Revenue from contracts with customers, IAS 8 is for employability.

CO3: Discuss the IAS 16, IAS 40, IAS 23, IAS 38, IAS 36 AND IFRS 5 for skill development and employability.

CO4: Describe the Group accounting IFRS 10, Consolidated Financial Statements; IAS 27 (revised 2011), Separate financial statements IFRS 3, Business Combinations for employability and entrepreneurship.

  
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**Mapping course outcomes leading to the achievement of program outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	1	1	1	1	1
CO2	3	2	2	2	2	3	1	1
CO3	3	3	2	2	3	3	1	1
CO4	3	2	2	2	3	3	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	1
CO2	2	3	2
CO3	2	3	3
CO4	2	3	3

**Suggested Readings:**


1. Bakker, E. & Balasubramanian, T. V.: Interpretation and Application of IFRS. John Wiley.
2. Shamrock, S. E.: IFRS and US GAAP – A comprehensive comparison. John Wiley.
3. IFRS explained – A guide to International Financial Reporting Standards by BPP Learning Media.

**Website Sources:**

- <https://www.vturesource.com/>
- <https://walton.uark.edu/advising/files/syllabi/FINN-3703-International-Finance>

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 610: E-FILING OF RETURNS**

**Objective:** The objective of this course is to expose the students to the E-Filing returns in business inculcate skill development, provide employability and entrepreneurial skills.

**UNIT-I**

**(08 Sessions)**

**Introduction:** Conceptual Framework: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing, types of e-filing; e-filing process; relevant notifications is better for skill development.

**UNIT II**

**(12 Sessions)**

**Income tax and E-Filing of ITRs:** Introduction to income tax-basic terminology, types of assessee, income taxable under different heads, basics of computations of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax portal; preparation of electronic return is better for skill development and entrepreneurial skill.

**UNIT III**

**(08 Sessions)**

**TDS and E-Filing of TDS Returns:** Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filling TDS return is better for employability.

**UNIT IV (08 Sessions)**

**Service tax and E-filing of service tax returns:** Introduction to service tax: relevant notifications regarding e-filing of service tax returns, steps for preparing service tax returns; Practical workshop on e-filing of service tax returns is helpful for better entrepreneurial skill and employability.

**Course Outcomes:** Students completing this course will be able to:


CO1: Providing information related to e-filing; difference between e-filing and filing of returns for national and International companies' employees' context and types of e-filing is for skill development.

CO2: Discuss the income tax-basic terminology, types of assessee, income taxable under different heads and Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6 for better skill development and entrepreneurship.

CO3: Determine the concept of TDS; provision regarding returns of TDS for better employability. CO4: Discuss the concept of service tax: relevant notifications regarding e-filing of service tax returns, steps for preparing service tax returns for entrepreneurship and employability.

  
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**Mapping course outcomes leading to the achievement of program outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	1	1	3	1	3	1	1
CO2	3	2	3	3	3	3	1	1
CO3	3	3	2	3	3	3	1	1
CO4	3	3	3	3	3	3	1	1

**CO-Curriculum Enrichment Mapping**

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	2
CO2	3	1	3
CO3	2	3	1
CO4	2	3	3

**Suggested Readings:**

1. Singhania, V. K.: Taxmann's Students Guide to E-Filing.
2. Panwar, V. & Mahajan, M.: introduction to E-Filing of Returns.

**Website Sources:**

- <https://studybird.in/course/e-filing/>
- <https://www.incometaxtrp.com/study>

**Note: Latest editions of all the suggested readings must be used.**

  
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**BCOM 611: MULTINATIONAL BUSINESS FINANCE**

**Objective:** Students will gain an understanding of the international business environment and its competitive and investment climate inculcate skill development, provide employability and entrepreneurial skills.

**UNIT I**

**(10 Sessions)**

**Global Financing Strategy** - institutional Structure - Euro Currency Loan, International Equity Markets - International Financing Decision - Financing Overseas Subsidiary - Borrowing International Equity Investment - Syndicated Loans – Block Funds– Subsidized Financing for better skill development.

**UNIT II**

**(10 Sessions)**

**International Project Appraisal** -- Issues involved in Investment Analysis – Profit and Rent, Maximization – Cross Border Investment Analysis – Discounted Cash Flows – Capital Asset Pricing Model (CAPM) – International Asset Pricing Model (IAPM) is helpful for employability and entrepreneurial skills.

**UNIT III**

**(12 Sessions)**

**International Capital Budgeting** – Methods – Present Value Analysis – Decision Tree Analysis – Contingent Claim Analysis is better for employability Cost of Capital and Capital Structure – Cost of Debt and equity Across Countries – Weighted Average Cost of Capital and Assessment of Foreign Projects – Capital Structure Decision across the countries for entrepreneurial skills.

**UNIT IV**

**(08 Sessions)**

**Multinational Working Capital Management** –Sources of Short Term Financing - Current Asset Management - International cash Management: - Inventory Management - Managing Blocked Currency Trade for employability.

**Course Outcomes:** Students completing this course will be able to:

CO1: Providing information related to global financing strategy institutional Structure - Euro Currency Loan, International Equity Markets for skill development.

CO2: Discuss about Issues involved in Investment Analysis, Capital Asset Pricing Model (CAPM) – International Asset Pricing Model (IAPM) for employability and entrepreneurship.

CO3: Determine about international capital budgeting, cost of capital and capital structure for better entrepreneurship.

CO4: Providing information related to Multinational Working Capital Management and International cash Management: - Inventory Management for employability.

  
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### Mapping course outcomes leading to the achievement of program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	3	1	1
CO2	3	3	3	2	3	3	1	1
CO3	3	2	3	3	3	3	1	1
CO4	3	2	3	3	3	3	1	1

### CO-Curriculum Enrichment Mapping

	Skill Development	Employability	Entrepreneurship Development
CO1	3	2	3
CO2	2	3	3
CO3	2	2	3
CO4	2	3	3

### Suggested Readings:

1. Butler, K. C.: Multinational Finance. Thomson south western.
2. Click, R. W. & Coval, R. W.: International Financial Management. Prentice Hall India.
3. Rodriguez, R. M.: International Financial Management. Prentice Hall, New Delhi
4. Shapiro, A.C.: Multinational Financial Management. Allyn and PaconIoc, Boston.
5. Buckley, A.: Multinational Finance. Hcrit, New Delhi.
6. Vemon, R.: Manager in the International Economy. Prentice Hall.

### Website Sources:

- <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM>
- <https://www.studocu.com/en-gb/document/university-of-south->

**Note: Latest editions of all the suggested readings must be used.**

  
**Director**

School of Business Management  
IFTM University, Moradabad.

  
**Registrar**  
IFTM University  
Moradabad.