

Course Code	COM3CJ201				
Course Title	BUSINESS REGULATIONS				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various aspects of general laws and business practices.				
Course Summary	This course aims to equip students with a strong foundation in business regulations and the ability to apply legal principles in a business context. Provisions relating to cyber laws are also covered.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Develop a comprehensive understanding of the legal framework governing business activities, including statutes, regulations	U	C	Examinations/ Quizzes/Assignment/ Seminar
CO 2	Analyze the impact of legal and regulatory environments on business operations, strategy, and decision-making.	An	P	Examinations/ Project Case analysis
CO 3	Evaluate the legal implications of business contracts, including formation, interpretation, and enforcement.	E	P	Project Case analysis
CO 4	Critically analyses and appreciates the importance of various business regulations	An	P	Debates Project

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
- Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

M O:Ability to get the knowledge of Contract Act 1872, and its application in life and business.

Module	Unit	Content	Hrs	Marks 70
I	Introduction to Business Regulations			15 25
	1	Definition and importance of Business Regulations-Business Law	1	
	2	Indian Contract Act, 1872- Contract - Definition - Essentials of valid contracts- Classification of contracts	3	
	3	Offer and Acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake	5	
	4	Void agreements -Discharge of contract - Breach of contract and remedies	4	
	5	Contingent contracts -Quasi contracts	2	

Module	Unit	Content	Hrs

	An Overview of Special Contracts			15	20
II	6	Contract of Indemnity: Meaning – Nature-Right of indemnity holder and indemnifier	2		
	7	Contract of Guarantee: Meaning- Nature-Rights and liabilities of surety - Discharge of surety from liability	3		
	8	Contract of Bailment and Pledge-Rights and duties of bailor and bailee, pledger and pledgee	5		
	9	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency.	5		
III	Sale of Goods Act			10	15
	10	Contract for sale of goods	2		
	11	Essentials of a contract of sale	2		
	12	Conditions and Warranties	2		
	13	Caveat emptor- Sale by non-owners	2		
	14	Rules as to delivery of goods - Un paid seller-Rights.	2		
IV	Cyber Law			8	10
	15	Introduction to Indian Cyber Law	1		
	16	E Commerce - Digital signature – Electronic Contracts	1		
	17	Cyber Space- Cyber crime and its types.	2		
	18	Penalties and Offences	2		
	19	Investigation and adjudication under IT act 2000-IPR	2		
	Open-Ended Module			12	
V		Suggested topics: <ul style="list-style-type: none"> ● Various Cases relating to course can be discussed ● An overview of Consumer Regulations ● An overview of Environmental Regulations Note: The subject teacher has to prepare the detailed syllabus of the module			

References:

1.Balchandani, Business Laws

2. Chandha P.R, Business Law, Galgotia, New Delhi.
3. B. Sen and Mitra, Business and Commercial Laws
4. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
5. S.S. Gulshan, Business Laws
6. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
7. Kuchal M.C, Business Law ,Vikas Publishing House, New Delhi
8. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.

Course Code	COM3CJ202				
Course Title	Corporate Accounting				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various aspects of the preparation and presentation of financial statements of joint stock companies.				
Course Summary	This course explores the accounting entries relating to the issue of shares and debentures of Companies. It also provides the process of issuing bonus shares, right issue, buyback and redemption of shares. A brief outline of accounting for Banking and Life insurance companies are also covered.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO 1	Provide an in-depth knowledge in theories, principles, practices and regulatory framework of corporate accounting	U	C	Examinations / Quiz/assignment
CO 2	Applying the learned knowledge about accounting of shares, debentures, preparation of final accounts of companies and its consolidation	Ap	P	Examinations / Assignments/ Project / case study

CO 3	Exhibit the skill to carry out the functions of business, solve problems and help in managerial decision-making using the acquired knowledge in corporate accounting	Ap	P	Project work Case analysis Examination
CO 4	Efficiently illustrate accounting data to communicate effectively with all stakeholders	An	P	Project work Assignment examination
CO 5	Demonstrate analytical and critical thinking required for the preparation of final accounts of companies for corporate decision-making	An	P	Mini Project / Seminar Presentation/examination
CO 6	Quantitatively analyse and present the business data, plans and programmes	An	P	Assignment Project

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
I	Accounting of Shares and Debentures			11 15
	1	Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount	4	
	2	Calls in Arrears- Calls in Advance– Forfeiture (theory only)	2	
	3	Debentures – Introduction -Types- Issue of Debentures	5	
II	Accounting of bonus and rights issue- Buyback of shares- Redemption of preference shares			11 15
	4	Redemption of Preference Shares–Provisions of Companies Act	4	
	5	Capital Redemption Reserve – Minimum Fresh Issue	4	
	6	Bonus issue – Rights issue	3	
III	Consolidated Financial Statements (Ind AS 110)			11 20

	7	Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- post-acquisition profit-)	3	
	8	Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve	4	
	9	Preparation of Consolidated Balance Sheet (simple problems only)	4	
IV	Accounting of Banking and Life Insurance Companies		12	20
	10	Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (simple problems)	7	
	11	Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Life fund with problems- Valuation balance sheet.	5	
V	Practicum: It is recommended to conduct the following practical exercises		30	
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules of the course		
	2	Using excel to perform hands-on exercises and analyse financial data		
	3	Conduct at least two Case Studies relating to the Course		
	4	Assign group projects where students work together to analyse a company's financial statements, evaluate its financial performance and make recommendations.		
	5	Course Project Example: 1. Prepare a report about the non-performing assets of banks 2. Examine the real consolidated balance sheets of various companies and prepare a report about it. Implement regular quizzes, assignments, and exams to assess students understanding of corporate accounting concepts <i>The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations</i>		

References

- 1, S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- 2 R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- 3 Broman, Corporate Accounting, Taxmann, New Delhi.
- 4 Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.
- 5 M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Course Code	COM3MN207				
Course Title	SALES MANAGEMENT				
Type of Course	MINOR				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites					
Course Summary	This course provides a comprehensive understanding of sales management, covering topics such as the role of sales management, marketing strategy development, personal selling techniques, theories of selling, and essential personal selling skills. Students will learn the fundamentals of sales administration, including quota setting, sales team formation, and territory design, equipping them with the knowledge and skills necessary to excel in sales roles.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used
CO 1	Understand the pivotal role of sales management within an organization and its integration with marketing strategy development.	U	C	Examination Assignment Quiz
CO 2	Acquire comprehensive knowledge of personal selling techniques, including prospecting, lead generation, and effective sales presentation methods.	An	P	Examination Assignment
CO 3	Develop essential personal selling skills such as negotiation, communication,	Ap	P	Case analysis Assignment Exam

	and effective follow-up strategies across various communication channels.			
CO 4	Gain proficiency in sales administration by mastering quota setting, sales team formation, and territory design to optimize sales efforts and enhance organizational performance.	Ap	P	Project Marketing Game Exam
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				
# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
				70
I		UNDERSTANDING SERVICES 1 Role of Sales Management in Organisation 2 Marketing Strategy Development and Sales Management 3 Personal Selling and Salesmanship – Objectives & Importance of Personal Selling 4 Types of Selling 5 Qualities of Winning Sales Professionals – Physical, Mental, Social and Character Traits	8	15
II		THEORIES OF SELLING AND PERSONAL SELLING POCESS 6 AIDA – Buying Formula Theory – Behavioural Equation Theory 7 Personal Selling Process – Prospecting – Objectives, Sources & Methods – Lead Generation, Getting Appointment 8 Pre-Approach – Sales Planning, Customer Need Discovery & Analysis – Approach – Sales Presentation / Demonstration 9 Handling Objections – Closing the Sale 10 Follow Up After Sales	14	20
III		PERSONAL SELLING SKILLS 11 Negotiation – Communication – Listening Skills 12 Presentation & Demonstration Skills 13 Body Language – Space, Moments, Eye Contacts & Postures	10	15

		14 Follow-up Calls – Writing Effective Sales Letters, E-Mail, SMS		
IV		SALES ADMINISTRATION	13	20
	15	15 Objectives & Types of Quotas 16 Quota Setting Procedure 17 Administering the Quota System – Sales Team Formation 18 Designing Sales Territories & Allocating Sales Efforts to Sales Territories		
V		Practicum: It is recommended to conduct the following practical exercises 1. Analyze real-world case studies of successful and unsuccessful sales management strategies. Discuss lessons learned and best practices. 2. Conduct role-playing exercises where students take on different roles within a sales organization (sales manager, sales representative, client, etc.). This helps students understand various perspectives and challenges in sales management.	30	

References

1. William L. Cron, Thomas E. Decarlo, Sales Management: Concepts and Cases, 10th ed, Wiley.
2. Stanton, Buskirk and Spiro: Management of a Sales Force, Irwin Publishers.
3. Pradip Mallik, Sales Management, Oxford University Press.
4. Charles Futrell: ABC's of Selling, Irwin Publishers.
5. Anderson, Hair and Bush: Professional Sales Management, McGraw Hill International editions.

Course Code	COM3MN209				
Course Title	BUSINESS ANALYTICS TOOLS				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Basic skills in computer applications				
Course Summary	This course provides students with the knowledge and skills needed to operate software tools for data analysis, and decision-making in a business context				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Students should gain proficiency in using basic analytical software tools such as Microsoft Excel	U	C	Examinations/Quizzes/Assignment
CO2	Understand fundamental data structures such as tables, rows, columns, and cells	U	C	Examinations Assignment Practicum
CO3	Apply basic analytical tools to perform descriptive analytics	Ap	p	Project exam

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)

- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)

Module	Unit	content	Hours	Marks
I		Monetizing data to drive business decisions	12	15
	1	Need for data driven decision making-Solving the business problem using Analytics	4	
	2	Overview of Analytical cycle and Hierarchy of information user	4	
	3	The Complete BA professional - Understand BA roles and Responsibilities-Identify the Popular BA Tools.	4	
II		Organizing data with Excel	08	20
	4	Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box-Add a Border, background Color - Change the Font, Font Size, Font Color.	1	
	5	Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations	1	
	6	Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center-Apply a Style, Using Format Painter, Clear Formats- Structuring the workbook - Cut, Copy, and Paste Cells	2	
	7	Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information	1	

	8	Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet	1	
	9	Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar	2	
III	10	Searching and Combining Data with Power Query	12	20
	11	Getting started with Power Query-Know the Environment tabs and toolbars	3	
	12	Access new or existing reports - Importing and combining data from databases, web, files-Splitting and aggregating data	3	
	13	Query data from SQL - Working in the Select Part of an SQL Query	3	
	14	Managing SQL commands-Managing Tables	3	
IV		Performing computations and aggregations using Excel	13	15
	15	Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses	1	
	16	Create an Array Formula using the Sum, Average, Count, Min, and Max Functions Managing formulas in Excel	1	
	17	Create a Formula that Refers to Another Worksheet-Understanding Relative and Absolute Cell Addresses-Edit Formulas, Name Cells and Ranges	1	
	18	Define and Display Constants-Create Formulas That Include Names-Check Formulas for Errors, Trace Precedents and Dependents	2	
	19	Introduction to functions in Excel- Understanding the Function Wizard-Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count	2	
	20	Find the Square Root - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP- Using Index: Match, Search and Text- based functions in Excel- Determine the Location of a Value Using INDEX	3	
	21	Calculate Future Value, Present Value -Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank	3	
		Practicum: It is recommended to conduct the following practical exercises	30	
		Identify any two BA tools and prepare a detailed note		
		Any two practical works to understand the properties of an excel		
		Practical problems using various formulas used in excel with special reference to finance function (minimum five)		
		References		

		<p>1. Excel 2016 for Dummies; Greg Harvey; ISBN: 9788126558964</p> <p>2. Microsoft Excel Power Pivot & Power Query for Dummies; Michael Alexander; ISBN: 9788126562305</p> <p>3. Microsoft Excel Formulas & Functions for Dummies, 4ed; Ken Bluttman; ISBN:509788126559466</p>		
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Course Code	COM3MN208				
Course Title	RETAIL BUSINESS MANAGEMENT				
Type of Course	MINOR				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3		2	75
Pre-requisites	Students should know about the basic concepts of marketing				
Course Summary	By the end of this course, students will comprehend the fundamental principles and dynamics of retailing, distinguishing between organized and unorganized retail formats, and understanding the retail life cycle, challenges, and opportunities in the Indian context. They will also develop a comprehensive understanding of consumer behavior in retail settings, the significance of store formats, pricing strategies, and the integration of technology in retail decision-making processes.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category	Evaluation Tools used

CO1	Gain a comprehensive understanding of the retail industry, including its role, classification, growth patterns, and challenges, with a focus on the Indian context.	U	C	Examination Assignment
CO2	Develop proficiency in analyzing factors influencing consumer behavior in retail settings, identifying various types of retail stores, and evaluating location, positioning, and visual merchandising strategies.	Ap	P	Examination Assignment Case analysis
	Demonstrate competence in formulating retail pricing policies, implementing pricing strategies, and designing effective sales promotion campaigns, while also understanding the role of technology and ethical considerations in retail decision-making processes.	Ap	P	Case Study Project Exam

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)
- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P)
Metacognitive Knowledge (M)

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
				70
I		THE RETAIL FUNCTION	10	15
		1 Introduction to Retailing – Role of Retailing 2 Organised vs Un-organised Retailing – Classification of Retail Stores – Growth of Retail Formats – Observation Study on Mall Management (Mall Visit Required) – Retail Life Cycle 3 An Overview of Retail Industry in India – Problems & Prospects of Retailing in India .4 Multi-Channel Retailing – Franchising – Non-Store Retailing Indian Scenario 5 Functions of Retailing		
II		UNDERSTANDING RETAIL CONSUMERS & STORE FORMATS	10	20

	6. Factors Influencing Retail Shopper 7 Types of Retail Stores 8 Factors affecting Retail Location – Location Analysis - 9 Store Positioning – Store Design & Visual Merchandising		
III	RETAIL PRICING AND PROMOTION	12	20
	10 Retail Pricing – Pricing Policies –Factors Influencing Pricing – Elements of Retail Price 11. Price Sensitivity and Mark Down Policy 12. Retail Pricing Strategies – Every Day Low Pricing (EDLP) – Discussion on Retail Pricing Strategies of Major Retail Groups in India – Case Studies 13.Retail Sales Promotion Strategies		
IV	TECHNOLOGY AND RETAIL DECISIONS	13	15
	14. Integrated Systems & Networking - EDI 15. Bar Coding – RFID – Its Applications in Retailing 16. Electronic Retailing – Role of Online Retailing 17. Consumerism & Ethics in Retailing		
V	Practicum: It is recommended to conduct the following practical exercises	30	
	1. Assign students to conduct a SWOT analysis of various retail businesses. They can analyze factors such as location, product assortment, pricing strategy, customer service, and competition. Students should identify key insights and propose strategies based on their analysis. 2. Divide students into groups and assign each group a specific retail market segment. Students should conduct market research to understand consumer preferences, market trends, competitive landscape, and growth opportunities within their assigned segment. They can present their findings and recommendations to the class.		

References:

1. Chetan Bajaj, Rajnish Thuli, Nidhi Varma Srivastava – Retail Management – Oxford Publishing, India
2. Michael Levy, Barton Weitz, Retail Management, McGraw Hill
3. Barman, Evans & Mathur – Retail Management- A Strategic Approach, Pearson Publications

4. David Gilbert – Retailing Management – Pearson Education
5. K.V.S. Madaan – Fundamentals of Retailing – Tata McGraw Hill

Course Code	COM3MN210				
Course Title	DATA ANALYTICS WITH STATISTICAL SOFTWARE				
Type of Course	Minor				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	2	75
Pre-requisites	A basic understanding of various tools and techniques of statistics				
Course Summary	Data Analytics Using SPSS is a comprehensive course designed to equip students with the knowledge and skills necessary to analyze data effectively using the SPSS				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the role of data analytics in decision-making processes.	U	C	Examinations/Review Questions/Quizzes/ Assignment
CO2	Develop proficiency in using SPSS for data manipulation, analysis, and visualization	Ap	P	Examinations Practicum
CO3	Apply statistical techniques and methods to analyze datasets and derive insights.	Ap	C	Examinations Practicum Project

* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)

- Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

Module	Unit	content	Hours	Marks
I		An introduction to SPSS	12	15
	1	SPSS Meaning-Application and Uses of SPSS	2	
	2	SPSS Features, merits and Limitations	1	
	3	Comparison of SPSS with others Statistical Tools	2	
	4	Download and Install SPSS: Step-By-Step Guide	4	
	5	Creating and Editing a Data File	3	
II		Inferential Statistics	08	20
	6	Hypothesis Analysis with SPSS-Null/Alternative Hypothesis Formulation	2	
	7	Chi Square Test	3	
	8	Correlation Analysis	3	
III		Statistical Analysis	12	20
	9	T- Test Procedure- One Sample T Test	2	
	10	Paired Sample T Test	2	
	11	Two Sample (Independent) T Test	2	

	12	ANOVA Procedure- One Way Analysis of Variance	3	
	13	Two Way Analysis of Variance	3	
IV		Predictive Modeling	13	15
	14	Predictive Modeling -meaning, definition, Importance of Predictive Modeling	1	
	15	Types of Business Problems	2	
	16	Mapping of Techniques	1	
	17	Different Phases of Predictive Modeling	2	
	18	Data Preparation- Need of Data Preparation	2	
	19	Outlier Treatment Missing Values	1	
	20	An overview of Variable Reduction Techniques	2	
	21	Factor Analysis	2	
		Practicum: It is recommended to conduct the following practical exercises Provide students with datasets and guide them through the process of conducting analyses, interpreting results, and drawing insights using SPSS.	30	
		References 1.Asthana Hari, Shankar. and Bhushan, Braj.(2016).Statistics for Social Sciences.PHI Learning Private Limited Second Edition. 2. Field, Andy.(2019). Discovering Statistics Using IBM SPSS Statistics,SAGE Publications India Pvt.Ltd Fourth Edition. 3. Jasrai, Lokesh.(2020).Data Analysis Using SPSS.SAGE Publications India Pvt Ltd First Edition. 4. George, Darren. and Mallery, Paul.(2018)IBM SPSS Statistics 23 Step By Step,T and F India.		