

BCH601	Goods & Services Tax	Credits - 4
--------	----------------------	-------------

**Course Objective:**

Government has to perform many functions in the discharge of its duties like infrastructure development, health, education, defence of the country, removal of poverty, maintenance of law and order, etc. To meet these requirements huge amount of capital is required. The question arises, from where does government get money for fulfilling all these activities and for the development of the nation? The government collects money from public through a wide variety of sources i.e. fees, fines, surcharges and taxes which are defined later in this lesson. The most important of these is taxation. In this lesson we will discuss various types of indirect taxes in details.

**Course Content:**

- Unit 1.** Central Excise Duty -Central Excise Duty (Concept and Important Definitions),  
Classification of Goods and Principles of Classification  
Valuation Under Central Excise duty  
Calculation Of Excise Duty
- Customs Act, 1962-Introduction of Customs Act and its Nature  
Custom Duty: Important definitions, Valuation Rules for CustomsDuty
- Unit 2.** Computation of Assessable Value and Calculation Of Custom Duty  
Introduction of Customs Act and its Nature
- Unit 3.** Central Sales Tax Act, 1956-Central Sales Tax (Introduction and Important Definitions)  
Tax Liability Under Central sales tax act 1956, Provisions Relating to  
Inter State sales  
Determination of Gross Sales and Taxable Turnover
- Unit 4.** Service tax & Value Added Tax Service tax (Introduction and Objective)  
Point of taxation, Place of Provision of Service  
Abatements and Exemptions, Main provisions of Service Tax  
State level VAT in India, Different Stages of VAT, Variants of VAT  
Methods of Computation of VAT

**Course Material**

Textbook:

Indirect taxes (Dr. H.C. Mehrotra & V.P. Agarwal)

<b>BCH602</b>	<b>Company Law</b>	<b>Credits - 4</b>
---------------	--------------------	--------------------

**Course Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

**Course Contents:**

- Unit 1:** Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
- Unit 2:** Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.
- Unit 3:** Classification of directors, women directors, independent director, small shareholder 's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;
- Unit 4:** Concept and modes of Winding Up.  
Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions;  
Whistle-blowing: Concept and Mechanism.

**Suggested Readings:**

1. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi. GK
2. Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.

<b>BCH603</b>	<b>Capstone Project &amp; Viva-Voce</b>	<b>Credits - 4</b>
---------------	---	--------------------

**Course Description:** The Capstone Project & Viva-Voce is the culminating course in a student's academic journey, providing an opportunity for them to integrate and apply the knowledge and skills gained throughout their studies. In this course, students will work on a comprehensive Capstone Project, demonstrating their ability to solve real-world problems, conduct research, and showcase their expertise in their chosen field of study. The Viva-Voce component involves an oral examination where students defend their Capstone Project before a panel of examiners. This course is designed to assess students' critical thinking, problem-solving, and presentation skills, preparing them for their future careers and beyond.

**Course Objectives:**

1. **Integration of Knowledge:** The course aims to encourage students to integrate knowledge acquired from various courses into a unified and meaningful Capstone Project.
2. **Applied Research and Problem-Solving:** Students will demonstrate their ability to apply research methods and problem-solving techniques to address real-world challenges relevant to their field of study.
3. **Professional Development:** The Capstone Project provides an opportunity for students to enhance their professional development, including project management, time management, and collaboration skills.
4. **Communication and Presentation Skills:** The course objective is to improve students' communication and presentation skills, both in written documentation (Capstone Project) and oral defense (Viva-Voce).
5. **Critical Analysis and Evaluation:** Students will critically analyze their research findings, evaluate solutions, and make evidence-based recommendations.

**Assessment:**

1. **Capstone Project:**
  - **Project Scope and Originality:** The clarity and originality of the Capstone Project's research question or problem statement.
  - **Research and Methodology:** The appropriateness and rigor of the research methodology used in the Capstone Project.
  - **Data Collection and Analysis:** The effectiveness of data collection methods and the depth of data analysis.
  - **Findings and Recommendations:** The clarity and significance of the research findings and the relevance of recommendations.
2. **Viva-Voce:**
  - **Presentation Skills:** Clarity, coherence, and effectiveness in presenting the Capstone Project during the Viva-Voce.
  - **Understanding of the Project:** Ability to articulate the research problem, methodology, findings, and conclusions.
  - **Critical Thinking:** Demonstrating critical thinking skills while responding to questions from the panel of examiners.
  - **Application of Knowledge:** The ability to apply theoretical concepts to practical scenarios presented during the Viva-Voce.

**Overall Assessment:** The overall assessment will consider both the quality of the Capstone Project and the performance in the Viva-Voce. Students must demonstrate a comprehensive understanding of their research topic, present their findings convincingly, and engage in thoughtful discussions during the oral defense. The course aims to foster independent thinking, research capabilities, and effective communication skills, preparing students for successful transition to their future academic or professional endeavors.

## ELECTIVES

BCHE604	Derivative & Risk Management	Credits - 4
---------	------------------------------	-------------

### Course Objective:

Derivative & Risk Management course is all about risk and its management. This course has been designed to provide the students with an insight of the concept of risk and its management with the help of various financial derivatives. Financial derivatives enable parties to trade specific financial risks such as interest rate risk, currency, equity and commodity price risk, and credit risk etc. to other entities who are more willing, or better suited, to take or manage these risks typically, but not always, without trading in the primary asset or commodity. The course discusses, in detail, about these derivatives and their use in managing various types of risk.

### Course Content:

- Unit 1.** Introduction to risk and derivatives -Concept of Risk, Types of Risk; Introduction to Management of Risk and Concept of Hedging, Concept of Derivatives, Types of Derivatives; Uses of Derivatives, Derivatives Market in India, Role of Derivatives in Managing Risk
- Unit 2.** Forward and Future contracts -Meaning and Nature of Forward Contract, Meaning and Nature of Future Contract, Difference between Forwards and Futures; Types of Future Contract: Index Futures, Stock Futures and Currency Futures etc.; Market of Futures in India, Hedging Strategies Using Forwards and Futures Problems and Cases Based on Hedging Using Forwards and Futures
- Unit 3.** Option contracts -Meaning of Option Contract, Types of Options: Call Option and Put Option; Types of Options: In the Money, Out of the Money, and At the Money Options Calculation of Intrinsic Value and Time Value, Lower Bound and Upper Bound; Factors Affecting Option Prices, Option Greeks, Put-Call Parity; Trading Strategies Involving Options; Hedging with the Help of Options, Problems and Cases Based on Hedging Using Options
- Unit 4.** Option pricing models & Financial Swaps - The Black-Scholes Model, Binomial Pricing; Meaning of Financial Swaps, Parties Involved in a Swap Contract, Types of Financial Swaps: Interest Rate Swaps, Types of Financial Swaps: Currency Swaps and Equity Swaps Hedging Strategies Using Swaps

### Course Material:

#### Text Book

Gupta, S. L. "Financial Derivatives" Prentice Hall of India Reference

#### Books

1. Hull, John C. "Options, Futures and Other Derivatives" Pearson Education
2. Varma, Jayanth Rama, Derivatives and Risk Management, McGraw Hill
3. Kumar, S. S. S. "Financial Derivatives" Prentice Hall of India
4. Bansal, Manish and Bansal, Navneet. "Derivatives and Financial Innovations
5. and Bansal, Navneet. "Derivatives and Financial Innovations" McGraw Hill

<b>BCHE605</b>	<b>International Financial Management</b>	<b>Credits - 4</b>
----------------	---	--------------------

### **Course Objective:**

As finance is known as Life blood of business therefore this course has the objective to acquaint the students with the concepts of International Financial Management and let them know about its relevancy to the modern management practices at Global level. IFM also enable them to know the international financial trends and the contemporary issues related with. Proposed course is prepared to enrich the knowledge of students in applied form with different case studies also.

### **Course Content:**

- Unit 1** Forex and Financial derivatives - Foreign exchange markets, exchange rates, exchange rate theories – Mint parity, Purchasing Power Parity (PPP), Balance of Payments theory, Stable and flexible exchange rate, An integrated framework of exchange rate, interest rate and inflation rate Fischer Effect, International fisher effect. Forward contracts, currency futures and currency options. Currency swaps and interest rate swaps.
- Unit 2** Management of exposure and risk - Concept of exposure and risk. Types of exposure – transaction, transnational and economic exposure. Measurement of transaction exposure. Managing transaction exposure. Hedging Strategies. International Portfolio Investment- Economic determinants.  
International capital asset pricing model (ICAPM)
- Unit 3** International working capital management -
  - i) International cash management: The cash positioning decision. Advantages and disadvantages of centralized cash management. Multilateral netting. Intra corporate transfer of funds. Transfer pricing, problems of international cash management.
  - ii) International Receivables management: Domestic v/s International receivables management. Letter of credit. International factoring & Accounts receivables.
  - iii) International inventory management: Advance inventory purchases and stockpiling
- Unit 4** International financing decision - Euro-money and Eurobond Markets. Growth of Euro & Dollar market. Instruments and rate of Euro Currency Markets. Creation of Euro deposits. International Bond Markets, Multi-currency bonds and their types. Foreign equity market. Recent developments and innovations in international capital markets.

### **Course Material:**

#### Text Books

1. Global Financial Management; P.G. Apte; Tata McGraw Hill
2. Financial Management; IM Pandey, Vikas Publication

<b>BCHE606</b>	<b>Digital Marketing</b>	<b>Credits - 4</b>
----------------	--------------------------	--------------------

### **Course Description:**

This course describes the role and importance of digital marketing in a rapidly changing business landscape. This course is designed to demonstrate advanced practical skills in common digital marketing tools.

### **Course Objectives:**

1. To gain industry background knowledge to knowledgeably navigate Internet Marketing topics including online advertising, search, social media, and online privacy.
2. To learn to quantitatively and qualitatively evaluate an experiment to measure the effectiveness of business decisions and online advertising effectiveness in particular.
3. To learn and apply best practices for social media marketing.

### **Course Outline:**

#### **Unit 1:**

Basics of Digital marketing: Understanding the concepts of digital marketing, internet, WWW, traditional marketing vs digital marketing, Introduction to e-commerce.

#### **Unit 2:**

E-commerce: Concept of e-commerce, characteristics of e-commerce, e-tailing, digital media, B2B E-commerce.

#### **Unit 3:**

Web Planning: Concept of Web design and planning, characteristics & content of Web planning, Buyer behavior, segmentation, targeting. Types of websites, planning of website.

#### **Unit 4:**

Email Marketing: Introduction to email marketing, challenges faced in bulk emails, types of email marketing; Social Media Marketing: Concept of Social media marketing, tools & techniques of socialmedia marketing, various platforms of Social Media Marketing.

### **Books Recommended:**

1. Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization Pulizzi, J. (2013) Epic Content Marketing
2. Marketing on Facebook – Best practice guide (2015) Facebook Marketing Press
3. Chaffey, D., & Ellis-Chadwick, F. (2012) Digital Marketing: Strategy, Implementation and Practice, 5/E, Pearson
4. Tapp, A., & Whitten, I., & Housden, M. (2014) Principles of Direct, Database and Digital Marketing, 5/E, Pearson

<b>BCHE607</b>	<b>Training and Development</b>	<b>Credits - 4</b>
----------------	---------------------------------	--------------------

**Course Description:**

The course is designed to help the student get familiar with the concept of training and development and the various tools and techniques available, which will help to design an effective training program.

**Course Objectives:**

1. To understand the concepts of training and development as a tool of performance enhancement.
2. To familiarize with the process of training and development to ensure desired outcomes.
3. To understand various training and development tools and techniques.
4. To familiarize with evaluation design to assess training program effectiveness.

**Course Content:**

**Unit 1:**

Introduction to Training and Development: Meaning, Importance of Training and Development, Difference between Training and Development

**Unit 2:**

Learning Process and Training- Learning through Training, Adult Learning, Learning Theories and Learning Curve, Learning Styles.

**Unit 3:**

Training Design and Administration: Need Assessment –Importance and Process, Implementing Training Programs (Training methods), Technique and Aids, E-learning and Use of Technology in Training.

**Unit 4:**

Evaluation of Training: Training Evaluation and Feedback Mechanism. Transfer of Learning; Trainer as a Change Agent. Importance and Process of Coaching, Counseling and Mentoring.

**Books Recommended:**

1. Noe, R.A. (2008). Employee Training & Development. McGraw-Hill
2. Aswathappa, K. Human Resource to Personnel Management, Tata Mc GrawHill
3. Mamoria C.B and Mamoria S., Personnel Management, Himalaya Publishing Company
4. Gary Dazzler, Human Resource Management, Pearson Education