

SARDAR PATEL UNIVERSITY
B. Com. (Honours) (3 Years)
Specialization in International Accounting and Corporate Banking & Insurance
Semester: VI
Syllabus with effect from: December 2017

| | |
|---|-------------------------|
| Paper Code: UB06CCOH01 | Total Credits: 3 |
| Title of Paper: Financial Management | |

| Unit No. | Description in Detail | Weightage |
|----------|---|------------|
| 1 | Financial Management : An Overview (Theory only) Concept, Meaning, Importance, Functions, Scope, Goals / Objectives Of Financial Management (Profit And Wealth Maximization), Financial Planning Financial Planning : Meaning, Characteristics, Factors affecting Financial Planning | 25% |
| 2 | Sources of Finance and Indian Financial System Overview of Indian Financial System Introduction to Capital Market and Money Market Instruments Sources of Long term Finance : Equity Share, Preference Share, Retained Earnings, Debentures, Public Deposits (Meaning and Features only) Introduction to Money Market Instruments: Treasury Bills, Commercial paper, Bankers' Acceptances, Deposits, Certificates of Deposit, Bills of Exchange, Repurchase Agreements | 25% |
| 3 | Cost Of Capital Theory: Concept, Meaning , Significance, Classification of Cost - (A brief idea of the concepts of Historical Costs, Future Costs, Specific Costs, Composite Costs, Average Costs, Marginal Costs, Explicit Costs and Implicit Costs.) Examples: Calculation of Cost of Debt, Equity, Preference, Retained Earnings, Combined (Weighted) Average Cost of Capital, Weighted Marginal Cost of Capital | 25% |
| 4 | Long Term Investment Decisions (Capital Budgeting) Basics of capital Budgeting: Meaning, Significance, Types, Process, Factors affecting capital budgeting decision Appraisal Methods : Accounting Rate of return technique ,Payback Period Technique Discounted Cash Flow Techniques: NPV, IRR, PI Note: (1) Examples should be based only on SLM methods of depreciation. (2) Replacement decisions are excluded. | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Financial Management : P.V.Kulkarni
- Financial Management : S. N. Maheshwari
- Financial Management : I. M. Pandey
- Financial Management : Prasanna Chandra
- Financial Management : Khan & Jain
- Financial Management : G. Sudarsana Reddy

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| | |
|--------------------------------------|-------------------------|
| Paper Code: UB06CCOH02 | Total Credits: 3 |
| Title of Paper: Taxation – II | |

| Unit No. | Description in Detail | Weightage |
|----------|---|------------|
| 1 | Income From Capital Gains (Examples Only) <ul style="list-style-type: none"> • Computation of Short term & Long term Capital Gain based on exemptions available under section 54, 54F & 54EC only. | 25% |
| 2 | Income From Other Sources Income from other sources (Examples only) Computation of Total Income from the given Gross Total Income: (Theory only) <ul style="list-style-type: none"> • Deductions from Gross Total Income in respect of payment covering Section 80C, 80D and 80 G only | 25% |
| 3 | Assessment Procedure & Filing Of Return (Theory Only) <ul style="list-style-type: none"> • Meaning of Assessment, Types of Assessment, Tax Deducted at Source (TDS), Advance Payment of Tax • Return of Income, Time for filling Return, Types of Income Tax Return, Permanent Account Number (PAN). | 25% |
| 4 | Introduction to Gujarat Value Added Tax Act & Concept of GST (Theory only) <ul style="list-style-type: none"> • Concept of VAT • Features of GVAT Act • Definitions: Business, Place of Business, Sale, Resale, Goods & Dealer • Procedure & Provision for registration & cancellation of registration • Overview of GST (Concept only) | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania.
- TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania.
- Ahuja Girish and Ravi Gupta, "Systematic Approach to Income Tax", Bharat Law House, Delhi.

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| | |
|--|-------------------------|
| Paper Code: UB06CCOH03 | Total Credits: 3 |
| Title of Paper: International Economics | |

| Unit No. | Description in Detail | Weightage |
|----------|---|------------|
| 1 | International Trade & Free Trade Vs Protection <ul style="list-style-type: none"> • Differentiate between internal trade and International trade • Importance of International trade in economic growth • Comparative cost theory • Modern theory international trade (Bertil Ohlin). • Meaning, arguments in favor and against free trade and Protection | 25% |
| 2 | Terms Of Trade & Balance Of Payment: <ul style="list-style-type: none"> • Terms of trade: Meaning and Types, Factors affecting terms of trade • Reasons for unfavorable terms of trade • Concepts and Components • Balance of trade & balance of payment • Disequilibria in balance of payment Causes, and Remedies | 25% |
| 3 | Exchange Rate And Exchange Control <ul style="list-style-type: none"> • Exchange rate, Factors affecting exchange rate. • Demand and supply approach, • Purchasing Power Parity theory, • Devaluation: Merits, demerits, limitations, • Convertibility of currency. Meaning, objectives and methods of Exchange Control (with reference to India) | 25% |
| 4 | International Economic Organizations <ul style="list-style-type: none"> • General Agreement on Tariffs and Trade (GATT) • World Trade Organization (WTO) • International Monetary Fund (IMF) • World bank (IBRD) • United Nations Conference on Trade and Development (UNCTAD) | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Money, Banking and International Trade. T. T. Sethi.
- Money, Banking and International Trade. K. P. M. Sundram.
- International Economics. Francis Cherunilam.
- Money, Banking, Trade and Finance. K. P. M. Sundaram.
- Advanced Economic Theory. K. K. Dewett.
- Business Environment. Ahswathappa K
- Money, Banking, International Trade and Public finance. D.M. Mithani

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|---|-------------------------|
| Paper Code: UB06CCOH04 | Total Credits: 3 |
| Title of Paper: Business Policy and Strategic Management | |

| Unit No. | Description in Detail | Weightage |
|----------|--|------------|
| 1 | Introduction <ul style="list-style-type: none"> • Evaluation of Business Policy • Environmental Influences on Business • Why Environmental Analysis? • Micro and Macro Environment • PESTEL Analysis • Defining Strategy • Concept of Strategic Management, Vision, Mission and Objectives | 25% |
| 2 | Strategic Analysis and Planning <ul style="list-style-type: none"> • Situational Analysis • Strategic Analysis • The Methods of industry and Competitive Analysis • The Concept of Competitive Advantage • SWOT Analysis • GAP Analysis • Mc Kinsey's 7s Framework • GE 9 Cell Model • The Stages of Corporate Strategy Formulation and Implementation | 25% |
| 3 | Strategy Formulations <ul style="list-style-type: none"> • Introduction to strategy formulation, • Corporate Porter's Five Forces Model • Strategy Formulation, Business Strategy | 25% |
| 4 | Strategic Implementation and Control <ul style="list-style-type: none"> • Strategy, Who Implements? • How is Strategy to be implemented? • Interrelationship between Strategy Formulation and Strategy Implementation • Strategic Business Units and Core Competence. | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Concepts in Strategic Management and Business Policy Toward Global Sustainability, T Wheelen and J D. Hunger, Pearson
- Strategic Planning formulation of Corporate Strategy: Text and Cases, V S Ramaswamy and Namakumari, MACMILLAN

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|---|-------------------------|
| Paper Code: UB06CCOH05 | Total Credits: 3 |
| Title of Paper: Knowledge Management | |

| Unit No. | Description in Detail | Weightage |
|-----------------|--|------------------|
| 1 | Introduction <ul style="list-style-type: none"> • Data, Information and Knowledge • Definition of Knowledge management • Process of Knowledge management and transformation • Requirement of Successful management of knowledge • Knowledge management Framework : Knowledge Administration, Analysis of knowledge, to identify the nature of knowledge • Knowledge Dissemination • Knowledge refinement, Knowledge enhancement, Knowledge management program | 25% |
| 2 | Strategic Knowledge <ul style="list-style-type: none"> • Introduction to Strategic Knowledge Management • The knowledge leader Developing and sustaining a knowledge culture • Supporting knowledge management through Human Resource Management Practices Developing a core knowledge framework • Developing and managing knowledge repositories • Developing an effective knowledge service • Evaluating the effectiveness of the knowledge strategy | 25% |
| 3 | Management Of Time <ul style="list-style-type: none"> • Concept of time • Significance of time management Fundamental truths about time, • Causes of time wastage • Effective use of time Prunning time wasters (Time wasters and Time savers) • High-productivity activities • Self management: Balance, Our roles and duties, The mission, My behaviour - reactive or proactive? Freedom of action | 25% |
| 4 | Excellence In Management <ul style="list-style-type: none"> • Organizational effectiveness • Managerial effectiveness, Effectiveness v/s Efficiency • Mckinseys' 7s model (Shared values, Strategy, Structure, Systems, Style, Staff and Skills) • Culture of excellent organizations Goal setting : Concept of goal-setting • Importance of goals - Dream Vs Goal, Why goal-setting fails? - SMART (Specific, Measurable, Achievable, Realistic, Time-bound) goals • Art of prioritization - Do's and Don'ts about goals | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Dr. C B Gupta, Management Theory and Practice, Sultan Chand and sons
- S G Bhanushali, Managing Twenty-first Century Organization, Himalaya Publication
- Elias M. A. and, Hassan M. G. Knowledge Management, 2004, Pearson Education Inc. Prentice Hall
- Debowski Shelda(2007), Knowledge Management, New Delhi, Wiley India
- Knowledge Management Published by DNPGS, Dr. J. G. Poojara & Dr. S. R. Christian

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|--|-------------------------|
| Paper Code: UB06ECOH01 | Total Credits: 4 |
| Title of Paper: Contemporary Issues in Corporate Accounting | |

| Unit No. | Description in Detail | Weightage |
|----------|---|------------|
| 1 | Mergers and Purchase (As Per AS 14) <ul style="list-style-type: none"> • Meaning of Mergers and Purchase • Types and Conditions of Merger and Purchase <ul style="list-style-type: none"> - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase • Methods of Merger <ul style="list-style-type: none"> - Pooling of Interest Method. - Purchase Method • Examples of Mergers in the books of new company only. | 25% |
| 2 | International Financial Reporting Standards (IFRS) and IASB Framework <ul style="list-style-type: none"> • Brief History of the International Standards Setting Body • Idea of Core Standards • Restructuring of IASC and IASB • Users and their information needs, Objectives of financial statements, Underlying Assumptions • Qualitative Characteristics of financial statements • Elements of Financial Statements, List of IFRS only • Converged Indian Accounting Standards, NACAS, Components of Financial Statements | 25% |
| 3 | Bank Final Accounts <ul style="list-style-type: none"> • Theory: Introduction, Important provisions of Banking Regulation Act, 1949 Classification of bank advances on the basis of Assets Performance for determining loss provisions, Rebate on bills discounted • Examples: Rebate on Bills Discounted (short examples) and Preparation of Balance Sheet only | 25% |

| | | |
|----------|---|------------|
| 4 | Recent Trends in Accounting: Conceptual Framework (Theory Only) <ul style="list-style-type: none"> • Introduction • Creative Accounting: Concept and Prevention • Forensic Accounting: Concept and Forensic Audit • Lean Accounting: Concept, Improvements brought in by Lean Accounting, Implementing Lean Accounting, Lean Accounting Terms and Techniques, Objectives • Responsibility Accounting: Concept, Steps involved in Responsibility Accounting, Responsibility Centres -Profit, Cost and Investment Centres, Responsibility Accounting Reports (Feedback Reports), Advantages and Problems in Responsibility Accounting | 25% |
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Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

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| Unit – 5 | <ul style="list-style-type: none"> • Total twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students. | 25% |
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Management Accounting: Principles and Practicies- M.A. Sahaf.
- Advanced Accounting Volume I- S P Iyenger
- Corporate Accounting , Fourth Edition- S N Maheshwari and S K Maheshwari
- Students Guide to Accounting Standards – D.S.Rawat
- Accounting Standards and Corporate Accounting Practicies, Ninth Edition- T P Ghosh
- Understanding IFRS, T P Ghosh, Taxman Publication Ltd., 2010 Edition and latest
- IFRS Vol. I, International Accounting Standards Board, Taxman Publication Ltd., 2009
- IFRS Vol. II, International Accounting Standards Board, Taxman Publication Ltd., 2009
- Financial Accounting: A Management Perspective- Varadraj Bapat and Mehul Raithatha

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|--|-------------------------|
| Paper Code: UB06ECOH02 | Total Credits: 4 |
| Title of Paper: Corporate Disclosure in India | |

| Unit No. | Description in Detail | Weightage | | | | | | | | | | | | | | | | |
|----------|---|------------|-------|-------|---------------------|--------|-----------------------------|--------|----------------------------|--------|-----------------------------|--------|--------------------------------|--------|-----------------------------|--------|--|------------|
| 1 | <p>Introduction to Financial Reporting:</p> <p>Meaning and objective of Financial Statements, Components of Financial Statements, Board of Director's Report, Director's responsibility Statement, Users of Financial Statements and their information needs, Qualitative Characteristics of Financial Statements, True and Fair View, Elements of Financial Statements, Fundamental Accounting Assumptions, Valuation Bases, XBRL Reporting</p> | 25% | | | | | | | | | | | | | | | | |
| 2 | <p>Indian Accounting Standards</p> <p>(Theory- 40% and Examples- 60%)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">AS</th> <th style="text-align: center;">Title</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">AS- 9</td> <td>Revenue Recognition</td> </tr> <tr> <td style="text-align: center;">AS- 10</td> <td>Accounting for Fixed Assets</td> </tr> <tr> <td style="text-align: center;">AS- 13</td> <td>Accounting for Investments</td> </tr> <tr> <td style="text-align: center;">AS- 14</td> <td>Accounting for Amalgamation</td> </tr> <tr> <td style="text-align: center;">AS- 22</td> <td>Accounting for Taxes on Income</td> </tr> <tr> <td style="text-align: center;">AS- 25</td> <td>Interim Financial Reporting</td> </tr> <tr> <td style="text-align: center;">AS- 27</td> <td>Financial Reporting of Interest in Joint Venture</td> </tr> </tbody> </table> <p>Examples based on: AS-10, AS-13, AS-14, AS-22 and AS-27</p> | AS | Title | AS- 9 | Revenue Recognition | AS- 10 | Accounting for Fixed Assets | AS- 13 | Accounting for Investments | AS- 14 | Accounting for Amalgamation | AS- 22 | Accounting for Taxes on Income | AS- 25 | Interim Financial Reporting | AS- 27 | Financial Reporting of Interest in Joint Venture | 25% |
| AS | Title | | | | | | | | | | | | | | | | | |
| AS- 9 | Revenue Recognition | | | | | | | | | | | | | | | | | |
| AS- 10 | Accounting for Fixed Assets | | | | | | | | | | | | | | | | | |
| AS- 13 | Accounting for Investments | | | | | | | | | | | | | | | | | |
| AS- 14 | Accounting for Amalgamation | | | | | | | | | | | | | | | | | |
| AS- 22 | Accounting for Taxes on Income | | | | | | | | | | | | | | | | | |
| AS- 25 | Interim Financial Reporting | | | | | | | | | | | | | | | | | |
| AS- 27 | Financial Reporting of Interest in Joint Venture | | | | | | | | | | | | | | | | | |
| 3 | <p>Corporate Governance:</p> <p>Introduction, Principles of Corporate Governance, Cadbury Committee Report, SEBI Guideline on Corporate Governance as per Clause 49 Listing Agreement, List of Items of Corporate Governance Report in Annual Report, Corporate Governance Rating.</p> | 25% | | | | | | | | | | | | | | | | |

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| 4 | Corporate Disclosure in India: Profit and Loss A/c- Disclosure Requirements as per Revised Schedule VI Balance Sheet – Disclosure Requirements as per Revised Schedule VI Auditor’s Report | 25% |
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Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

| | | |
|-----------------|--|------------|
| Unit – 5 | Total Twenty questions (theory and examples) from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students. | 25% |
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Students Guide to Accounting Standards – D.S.Rawat.
- Indian Accounting Standards & GAAP – Dolphy D’Souza
- Accounting Standards and Corporate Accounting Practices – T.P.Ghosh, Taxman Publications.
- Financial Management – M Y Khan and P K Jain
- Corporate Governance in India- An Evaluation -Subhash Chandra Das, Eastern Economy Edition
- Advanced Accountancy - Jain S P And Narang K L
- Advanced Accountancy – Tulsian

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| | |
|---|-------------------------|
| Paper Code: UB06ECOHO3 | Total Credits: 4 |
| Title of Paper: Bank Lending Policies and Techniques | |

| Unit No. | Description in Detail | Weightage |
|----------|--|-----------|
| 1 | ESTABLISHING BANK LENDING POLICIES UNDER CHANGING ENVIRONMENT <ul style="list-style-type: none"> • Monetary and credit policy of RBI <ul style="list-style-type: none"> ○ Objectives, ○ Tools/instruments ○ Role of monetary policy in developing economy. • Principles of Bank Leading • Different kinds of Fund Based And Non Fund Based advances/LOAN granted by banks | 25% |
| 2 | DIFFERENT TYPES OF SECURITIES <ul style="list-style-type: none"> • Methods to issue loan to the customer- <ul style="list-style-type: none"> ○ Mortgage- ○ Hypothecation ○ Lien-Assignment-Pledge • Different types of securities • Advance against Various Property <ul style="list-style-type: none"> ○ Goods, documents of title to goods ○ Stock exchange securities ○ Corporate securities ○ LIC ○ Real estate, ○ Fixed deposits | 25% |
| 3 | FINANCING PRIORITY SECTOR <ul style="list-style-type: none"> • Different types of borrowers and guidelines for financing priority sector Loans for housing • RBI's Guideline on financing priority sector Loans • Financing Of Agriculture • Type of finance and lending • Crop loan, Kishan Credit Card Scheme, Agriculture term loan, Land Development Loan, minor irrigation, farm mechanisim, Finance to horticulture | 25% |
| 4 | FINANCING SICK INDUSTRIAL UNITS <ul style="list-style-type: none"> • Definition of Sick Industrial Units • Causes Sick Industrial Units • Symptoms of Sickness • Relief and concessions available to sick industrial units • BIFR and its role. • Repayment schedules and recovery mechanism and process. | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

| | | |
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| 5 | Total Twenty questions from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students. | 25% |
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- Banking Law and Practice by Mona Tanna & Manish Tanna, Himalaya Publishing House
- Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
- Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
- Indian Financial System by Bharthi V Pathak

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| | |
|--|-------------------------|
| Paper Code: UB06ECOH04 | Total Credits: 4 |
| Title of Paper: International Banking | |

| Unit No. | Description in Detail | Weightage |
|----------|---|------------|
| 1 | International Banking <ul style="list-style-type: none"> • Global trends and developments in international banking • International financial centres, offshore banking units, • Correspondent banking and inter - bank banking • Wholesale banking, retail banking, merchant banking | 25% |
| 2 | International Finance <ul style="list-style-type: none"> • Fundamental principles of lending to MNCs, • International credit rating agencies • Raising resources of capital : ADRS,GDRS, ECCBS • Project and infrastructure finance • FII and FDI | 25% |
| 3 | International Banking And Risk Management <ul style="list-style-type: none"> • Bank risk management • Basle-II • Foreign exchange management and controls, • Country risk | 25% |
| 4 | International Financial Institutions <ul style="list-style-type: none"> • IBRD (WORLD BANK) • IFC • ADB • IMF • WTO | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

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| Unit – 5 | Total Twenty questions from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students. | 25% |
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Evaluation : Internal : 25 Marks

Journal shall be evaluated by the concerned teachers.

Reference Books:

- International Banking Operations, 2007. Indian institute of banking and finance. Macmillan Publication.
- International Banking - Legal and Regulatory Aspects, 2007, Indian institute of banking and finance. Macmillan Publication.
- B S Khubchandani, Practice and Law of Banking. Macmillan Publication.

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| | |
|--|-------------------------|
| Paper Code: UB06FCOH01 | Total Credits: 3 |
| Title of Paper: Leadership Skills Development | |

| Unit No. | Description in Detail | Weightage |
|-----------------|--|------------------|
| 1 | Basic Approaches to Leadership <ul style="list-style-type: none"> • What is Leadership? • Leadership Differs from Management • The Role & Activities of Leadership (Activities of Successful and Effective Leaders: The Real Managers Study) <ul style="list-style-type: none"> - What do Managers do? - What do Successful Managers do? - What do Effective Managers do? • Functions of Leadership • Leadership Style <ul style="list-style-type: none"> - Autocratic or Authoritative Style - Democratic or Participative Style - Laissez Faire or Free – Rein Style • What makes Leadership Effective? | 25% |
| 2 | Leadership Theories <ul style="list-style-type: none"> • Traditional Theories (A Brief Overview) <ul style="list-style-type: none"> - Trait Theory - Behavioral Theories - Fiedler’s Contingency Model - Path – Goal Leadership Theory - Situational Leadership Theory - The Managerial Grid • Modern Theories <ul style="list-style-type: none"> - Charismatic Leadership - Transactional and Transformational Leadership - Substitutes for Leadership - Authentic Leadership | 25% |
| 3 | Power and Politics <ul style="list-style-type: none"> • Meaning Power • Distinction between Power & Authority • Bases or Sources of Power • Acquisition of Power • Symbols of Power and Powerlessness • Organizational Politics • Reasons for Organizational Politics • Managing Organizational Politics | 25% |

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| 4 | Developing Leadership Skills <ul style="list-style-type: none"> • What Skills do Leaders Need? • Leadership Training Programs • Designing Effective Training • Special Techniques of Leadership Training: Behavior Role Model, Case Discussion and Business Games & Simulation. | 25% |
|----------|--|------------|

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Organizational Behaviour: S. S. Khanka. S. Chand
- Organizational Behaviour: Fred Luthans, Mc Graow-Hill International Edition (Twelfth Edition)
- Leadership in Organizations: Gray Yukl, Pearson Education (Sixth Edition)

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|-----------------------------------|-------------------------|
| Paper Code: UB06SCOH01 | Total Credits: 3 |
| Title of Paper: E-Commerce | |

| Unit No. | Description in Detail | Weightage |
|-----------------|---|------------------|
| 1 | <p>Introduction to E-Commerce</p> <ul style="list-style-type: none"> • Definition: Communication Perspective, Business Process Perspective, Service Perspective, Commercial Perspective, Learning Perspective, Collaborative Perspective and Community Perspective. • Framework of E-Commerce • Benefits & Limitations of E-Commerce • Classification of EC by nature of transaction • Seven unique features of E-Commerce | 25% |
| 2 | <p>E-Commerce Business Models</p> <ul style="list-style-type: none"> • Introduction • Eight Key Ingredients of a Business Model <ul style="list-style-type: none"> - Value Proposition - Revenue Model - Market Opportunity - Competitive Environment - Competitive Advantage - Market Strategy - Organizational Development - Management Team • Major B2C Business Models <ul style="list-style-type: none"> - Portal - E-tailer - Content Provider - Transaction Broker - Market Creator - Service Provider - Community Provider | 25% |

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| 3 | E-Marketplace, E- Payments & CRM <ul style="list-style-type: none"> • Electronic Marketplaces and Market space Components • Types of E-Marketplaces • Electronic Payment Systems: Electronic Credit Card System (Players & Process), Debit Card, Smart Card and E-Check system • CRM: Definition, Types, Benefits and Limitations of CRM • Issues in CRM implementation | 25% |
| 4 | Launching a Successful On-Line Business <ul style="list-style-type: none"> • Introduction of Business Formation and the Process in brief • Classification of Websites • Building the website and its process and evaluation • Website Hosting (options, contract, domain name and its features) • Content Creation, Delivery and Management • Web Site Design • Website Construction • Website Promotion | 25% |

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Electronic Commerce : A Managerial Perspective (2006), 4th Edition by Efraim Turban, David King, Dennis Viehland, Jae Lee, , Pearson Education
- Electronic Commerce : A Managerial Perspective by Efraim Turban, Jae Lee, David King, H Michael Chung Pearson Education
- E-Commerce – Business, Technology, Society by Kenneth C Laudon, Carol Guercio Traver Pearson Education

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|--|-------------------------|
| Paper Code: UB06SCOH02 | Total Credits: 3 |
| Title of Paper: Stress Management | |

| Unit No. | Description in Detail | Weightage |
|-----------------|---|------------------|
| 1 | Stress <ul style="list-style-type: none"> • Meaning & Definition of stress • Characteristics of stress • Main Areas of stress • Types of stress: • Potential Sources of Stress <ul style="list-style-type: none"> - Environmental Factors - Organizational Factors - Individual Factors | 25% |
| 2 | Causes Of Stress <ul style="list-style-type: none"> • Individual Stress • Group Stressor • Organizational Stress • Extra Organizational Stressors • Effects of Stress | 25% |
| 3 | Stress Management <ul style="list-style-type: none"> • Stress and Coping Mechanism • Individual Coping Strategies <ul style="list-style-type: none"> - Physical Exercise - Relaxation - Work Home Transition - Cognitive Therapy - Net Working • Organizational Coping Strategies <ul style="list-style-type: none"> - Supportive Organizational Climate - Job Enrichment - Organizational Role Clarity - Career Planning and Counseling - Stress Control workshop & Employee Assistance programmes | 25% |

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| 4 | <p>Counseling</p> <ul style="list-style-type: none"> • Meaning (Concept) • Functions of Counseling <ul style="list-style-type: none"> - Advice - Reassurance - Communication - Release of Emotional Tension - Clarified Thinking - Reorientation • Types of Counseling <ul style="list-style-type: none"> - Directive Counseling - Participative Counseling - Non-directive Counseling - Stress Management Based On Indian Philosophy | 25% |
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Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Reference Books:

- Principles and Practice of Management: S. Sachdeva, Laxmi Narain Agrawal , Agra.
- Organizational Behavior: L. M. Prasad Sultan Chand & Sins.