

Semester: VI

S.N.	Subject Code	Subject	EVALUATION SCHEME								
						SESSIONAL EXAMS			ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	HBC -601	Business Ethics	5	2	-	20	10	30	70	100	6
2.	HBC -602	Income Tax and Law	5	2	-	20	10	30	70	100	6
3		Discipline Specific Elective-5 (<i>Any One From Group B</i>)	5	2	-	20	10	30	70	100	6
4		Discipline Specific Elective-6 (<i>Any One From Group B</i>)	5	2	-	20	10	30	70	100	6
Group B											
	HBC -603	Rural Development									
	HBC -604	International Business Management									
	HBC -605	Corporate Legal Framework									
	HBC -606	Cyber Law in Commerce									
		Total	20	8	-	80	40	120	280	400	24

Semester VI

Code-HBC-601

Business Ethics

L	T	P
5	2	0

Learning Objective

The basic objective is The job security, better working condition, and proper salary can be achieved by the good business ethics. Good relationship and business in the society can also be developed with the business ethics. It helps us to increase the profit and economic growth of the business with ethics.

Unit I- Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics.

Unit II- Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.

Unit III- Relationship between Ethics & Corporate Excellence-Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.

Unit IV- Gandhian Philosophy of Wealth Management-Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins.

Unit V- Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit

Learning Outcome

1. Use Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.
2. Explain the relationship between ethics, morals and values in the workplace.
3. Formulate ethical philosophy to explain how it contributes to current practice..

Suggested Reading:

1. Koltar, Philip Marketing Management
2. Stanton, Etzel Walker, Fundamentals of Marketing
3. Saxena Rajan Marketing Management
4. McCarthy, FJ Basic Marketing

L	T	P
5	2	0

Learning Objective

1. To make aware about provisions of direct tax with regard to IT Act, IT Rules.
2. To make aware about Assessment income from salaries and charge of tax.
3. To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

Unit – I Introduction and Important Definitions, Income, Previous Year and Casual Income, Residential Status and Tax Liabilities.

Unit – II Exemptions from Tax.

Unit – III Assessment of Income from Salaries.

Unit – IV Assessment of Income from House Properties.

Unit – V Assessment of Profit from Business, Capital Gains and Other Sources.

Learning Outcomes

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Able to compute total income and define tax complications and structure.
4. Able to understand amendments made from time to time in Finance Act.

Suggested Reading:

1. Indian Income Tax Act 1961
2. IT Rules and Wealth Tax Rules
3. Singhanian, V.K. Direct Tax Planning and Management, Taxman New Delhi
4. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts (Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

Discipline Specific Elective (Group-B)

Code-HBC-603

Rural Development

L	T	P
5	2	0

Learning Objective The objective of the course is to familiarize the participants with conceptual understanding of Rural Marketing and development practices in Indian context.

UNIT I

Rural Business and its critical features; Identification of needs of rural producer organization, enterprises, projects and its people; the rural social and political scenario. Features of structure dynamics and changes of rural society and polity in India in post-independence period

UNIT II

Overview of the rural resources-land, soil, climate, water and forests; Overview of the production system containing agriculture, horticulture, sericulture, forestry, animal husbandry and dairying, fisheries, non-farm activities.

UNIT III

Managing co-operatives, emergence, endurance and growth of co-operatives; Leadership issues in co-operatives, evolution of co-operative technologies; Co-operative principles; Issues in establishing agricultural co-operatives, democratic governance in co-operatives; co-operative principles and economic rationality; Anand pattern of co-operative-federal structure, causes of sickness.

UNIT IV

Concept, measures and determinants of rural development; Critique of major rural development approach and strategies, Role of Institutions in rural development-PRIs, NGOs etc; success and sustainability of rural development interventions, MNREGA

Learning Outcome On successful completion of the course, the student will be able to

1. Gain insight into the socio-economic structure of rural India
2. Understand the prospects and problems of rural development in India
3. Collaborate as members of teams, effectively working with multiple stakeholders from various backgrounds to address rural developmental issues.

Suggested Readings:

1. Jonathan Reuvid, Guide to Rural Business (Kogan Page)
2. Chaturvedi S.K.-Rural Development In India(Universities Press)
3. Deu S. Mahendra and Basu K.S. - Economic and Social Development (Academic Foundation)

International Business Management

L	T	P
5	2	0

Code-HBC-604

Learning Objective:- This course will provide the students an opportunity to learn and understand how business is conducted in the international arena. The syllabus is designed to allow students to gain managerial skills to meet the challenges they will face in the global workplace.

Unit I:- An Overview of International Business: Introduction, Definition of International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization

Unit II:- International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – stopler – Samuelson theorem, International Product life Cycles

Unit III:- Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes – Floating Rate Regimes, Managed Fixed Rate Regime, Brief History of Indian Rupees Exchange Rates.

Unit IV:- International Institution: UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO.

Learning Outcome:-

1. Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
2. Conduct, evaluate and present market research to support an organization's international business decision-making.
3. Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.

Suggested Readings:

- 1) Agarwal Raj - International Trade (Excel, 7th Ed.)
- 2) Albaum Duerr - International Marketing and Export management (Pearson, 7th Ed.)
- 3) Cherunilam F - International Trade and Export Management (Himalaya, 2019)
- 4) Hill C.W. - International Business (TMH, 5th Ed.)
- 5) Daniels - International Business (Pearson, 5th Ed.)
- 6) Kumar R and Goel, International Business, (UDH Publications, edition 2019)

L	T	P
5	2	0

Code-HBC-605

Learning Objective: The objective of this course is to provide knowledge of relevant provision of various laws influencing business operations

Unit-1 The companies Act 2013 (Relevant Provisions): Definition, Types of companies, Formation of company; Promotion, Incorporation and commencement of business.
(08 hours)

Unit-2 Memorandum of Association, Articles of Association, Prospectus, Shares, Allotment, Shares certificate, share warrant, calls on shares, Forfeiture of shares, Share capital and types of shares.

Unit-3 Membership, Transfer and Transmission of shares. Management of company: Directors appointment, powers, duties, company meetings, resolutions.

Unit-4 Winding up and Dissolutions: meaning, modes of winding up, payment of liabilities.

Learning Outcome:

1. Students will be able to appreciate the importance of law and legal institutions in business
2. Students will be able to have a basic understanding of the laws

Suggested reading:

1. G K Kapoor, Company Law, Taxmann
2. Taxman's Master Guide to Companies Act
3. Ashok K Bangrial, Company Law, Vikas Publishing House, Delhi.
4. Avtar Singh, Company Law, Eastern Book Company

L	T	P
5	2	0

Course Objectives: The objectives Of this course is to enable learner to understand, explore, and acquire a critical understanding cyber law. Develop competencies for dealing with frauds and deceptions (confidence tricks, scams) and other cyber crimes.

Unit I: Cyber Crimes Introduction - Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes - cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Cyber Jurisdiction; Copyright issues; and Domain name dispute

Unit II: Definition and Terminology (Information Technology Act, 2000) Concept of Internet, Internet Governance, E-Contract, E-Forms, Data Security. Access, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Subscriber as defined in the Information Technology Act, 2000.

Unit III: Electronic Records Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures: Use of Electronic Records and Digital Signatures in Government and its Agencies

Unit IV: Regulatory Framework Regulation of Certifying Authorities; Appointment and Functionary; License to issue Digital Signatures Certificate; Renewal Controller's Powers; Procedure to be Followed by Certifying Issue, Suspension and Revocation of Digital Signatures Certificate of Subscribers; Penalties and Adjudication

Learning Outcomes:

1. Make Learner Conversant With The Social And Intellectual Property Issues Emerging From 'Cyberspace.
2. Explore The Legal And Policy Developments In Various Countries To Regulate Cyberspace;
3. Develop The Understanding Of Relationship Between Commerce And Cyberspace.

Reference Books:

1. Cyber Law in Commerce: An Ethical Approach - Mark S. Schwartz
2. Cyber Law - Wayne Visser and Nick Tolhurst
3. Cyber Law:-Legal and Practical Aspects by Lelouche, Idowu and Filho