SNDT Women's University, Mumbai

Bachelor of Commerce In
Management Studies
NON-AEDP

as per NEP-2020

Syllabus
(w.e.f. 2025-26)
Under Graduate Programme

Note: For AEDP and non-AEDP Programmes the Courses for Semester I to V are uniform. There are changes in structure and courses for Semester VI for AEDP and non-AEDP Programmes.

Terminologies

Abbreviation	Full-form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/ Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor
IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor
OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports,	Not Related to the Major and Minor

		and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme Degree e.g.B.A./B.Com./B.Sc./ B.M.S., etc.		**Bachelor in Commerce (B.Com)**
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.		**Management Studies**
Preamble (Brief Introduction to the programme)		A Four- Year Bachelor in Commerce (B. Com with Honors) degree programs that include research components. A Bachelor of Commerce (B. Com) degree is an undergraduate degree program. B. Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, **B. Com in Management Studies** is designed to helps students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance.
Programme Specific		After completing this Programme, Learner will

Outcomes (PSOs) *Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used* *e.g. demonstrate sound understanding of.., analyse, compare, create, design, etc… (minimum 5)*	1	Develop a foundation and understanding of managerial concepts, principles and practices.
	2	Gain knowledge and skills to exploit opportunities in management profession.
	3	Pursue higher studies in diverse fields of Management such as Business Administration, Human Resource Management, Marketing and Finance
	4	Improve a positive attitude towards lifelong learning and research
	5	Enhance leadership ability and teamwork skills that enable them to work effectively in group
	6	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any steam with required bridge course (if any)
Intake (For SNDT WU Departments and Conducted Colleges)		As per University guidelines.

Non AEDP UG Credit Structure
Commerce and Management
Bachelor of Commerce in Management Studies as per NEP 2020
(w.e.f. 2025-26)

		Semester I		**Commerce and Management**				
	Verticals			**Sem I**	**Credits**	**Marks**	**Int**	**Ext**
10121111	Subject 1	**Introduction to Financial Accounting**		S1	4	100	50	50
10121102	Subject 2	**Fundamentals of Marketing**		S2	2	50	50	0
1.3								
10420111/ 10420112/ 10420113/ 10420114/ 10420115/ 10420116	OEC	**Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty**		OEC	4	100	50	50
10620101	VSC	Skill-based course corresponding to Major **Principles of Management**		VSC-1	2	50	50	0
10720111/ 10720112/ 10720113/ 10720114	SEC	**Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM**		SEC	2	50	0	50
10820111 OR 10820112	AEC	**Ability Enhancement Course (AEC) English for Academic Writing-I** For Students of English Medium **OR English Language and Literature- I** For Students of Non-English Medium https://sndt.ac.in/pdf/acade		AEC	2	50	0	50

		mic s/syllabus-as-per-nep/aec- syllabus/ug-degree/ability-enhancement-course.pdf						
110511 11	IKS	**Inception of the Indian Knowledge System** https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/iks-syllabus/ug-degree/inception-of-indian-knowledge-system.pdf		IKS	2	50	0	50
109521 11	VEC	**Introduction to the Indian Constitution** (given by SNDTWU) at https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/vec- syllabus/ug-degree/introduction-to-indian-constitution.pdf		VEC	2	50	0	50
114501 211 OR 114502 21 OR 114503 22 OR 114504 21	CC	**Co-curricular Course** Basics of National Service Scheme **OR** National Cadets Corps. (NCC) Studies – I		CC	2	50	50	0
		OR Health and Wellness **OR** Performing Arts Exploration (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/cc- syllabus/ug-degree/co-curricular-course-as-per-nep- 2020-semester-i-syllabus.pdf						
		Assessment ratio of Commerce- Management and Interdisciplinary is different than SciTech and Humanities			**22**	**550**	**250**	**300**

		Semester II		Commerce and Management				
				Sem II	Credits	Marks	Int	Ext
20121111	Subject 1	**Organizational Behaviour**		S1	4	100	50	50
20121112	Subject 2	**Marketing Management**		S2	2	50	0	50
20620101	VSC-2	**Micro Economics – I**		VSC-2	2	50	50	0
20620102	VSC-3	**Human Resource Management**		VSC-3	2	50	50	0
20420111/ 20420112/ 20420113/ 20420114/ 20420115/ 20420116/ 20420117/ 20420118/ 20420119	OEC	**Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace**		OEC	4	100	50	50
20720101 OR 20720102 OR 20720103 respective codes	SEC	**Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM**		SEC	2	50	50	0

20810111 OR 20810112	AEC	**Ability Enhancement Course (AEC) English for Academic Writing-II** For Students of English Medium **OR** **English Language and Literature- II** For Students of Non-English medium https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/aec- syllabus/ug-degree/ability-enhancement-course.pdf		AEC	2	50	0	50
20920112	VEC	**Environmental Awareness** https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/vec- syllabus/ug-degree/environment-awareness.pdf		VEC	2	50	0	50
21450121 21450221 21450323 21450421	CC	**Co-curricular Course** Volunteerism and National Service Scheme **OR** National Cadets Corps. (NCC) Studies- II **OR** Yoga Education **OR** Fine Art (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/cc- syllabus/ug-degree/co- curricular-course-as-per-nep- 2020-semester-ii-syllabus.pdf		CC	2	50	50	0
		Assessment ratio of Commerce- Management and Interdisciplinary is different than SciTech and Humanities			**22**	**550**	**300**	**250**

		Semester III		Commerce and Management				
				Sem III	**Credits**	**Marks**	**Int**	**Ext**
30121811/ 30121911/ 30122011	Major	**Specialized Course- Finance Specialization I - Cost and Management Accounting / HR Specialization I – Fundamentals of Human Resource / Marketing Specialization I - Consumer Buyer Behaviour**		Major (Core)	4	100	50	50
30121812/ 30121912/ 30122012	Major	**Specialized Course Finance Specialization II – Financial Management / HR Specialization II – Human Resource Development / Marketing Specialization II – Integrated Marketing Communication**		Major (Core)	4	100	50	50
30121111	Major	**Production Planning and Management**		Major (Core)	**2**	50	0	50
30320111/ 30320112/ 30320113/ 30320114/ 30320115	Minor Stream	**Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship OR Business Statistics I**		Minor Stream	**4**	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/	OEC	**Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology–Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management**		OEC	2	50	0	50

30420162		**OR** **Principles of Economic Systems and Freedom** **OR** **Financial Accounting Insights** **OR** **Business Communication**						
3.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)		AEC (Modern Indian Language)	2	50	50	0
30121804/ 30121904/ 30122004	Major Core	**Specialized Course- Finance Specialization III – Managerial Accounting/ HR Specialization III – Compensation Management / Marketing Specialization III – Rural Marketing**		Major Core	2	50	50	0
3.8	CC	**Co-curricular Course** Social issues Advocacy and Action **OR** National Cadets Corps. (NCC) Studies- III **OR** Traditional Sports and Fitness **OR** Unfolding The Beauty Of Indian Music (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic s/syllabus-as-per-nep/cc- syllabus/ug-degree/co- curricular-course-as-per-nep- 2020-semester-iii-syllabus.pdf		CC	2	50	50	0
					22	**550**	**300**	**250**

		Semester IV		Commerce and Management				
				Sem IV	Credits	Marks	Int	Ext
40121811/ 40121911/ 40122011	Major (Core)	**Specialized Course Finance Specialization IV –Advanced Financial Management/ HR Specialization IV – Industrial Relations / Marketing Specialization IV – Product Management**		Major (Core)	4	100	50	50
40121812/ 40121912/ 40122012	Major (Core)	**Specialized Course Finance Specialization V – Personal Finance / HR Specialization V – International HRM / Marketing Specialization V – Retail Management**		Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114/ 40320115	Minor Stream	**International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship OR Business Statistics II**		Minor Stream	**4**	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	OEC	**Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology- Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in**		OEC	2	50	0	50

		Business Accounting **OR** **Business Communication Skills**						
40720111/ 40720112/ 40720113	SEC	**Fundamentals of Insurance** **OR** **Advertising Skills** **OR** **Fundamentals of Investment in Stock Markets**		SEC	2	50	0	50
4.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)		AEC (Modern Indian Language)	2	50	0	50
40321106/ 40321107/ 40321108	Minor Stream	**International Trade and Finance** **OR** **Organizational Change and Development Strategies** **OR** **CSR and Corporate Ethics**		Minor Stream	2	50	50	0
4.8	CC	**Co-curricular Course** Personality and Leadership Development through National Service Scheme **OR** NSS Volunteers under National service scheme special camp **OR** National Cadets Corps. (NCC) Studies- IV **OR** Theatre & Dance (As per SNDTWU syllabus) https://sndt.ac.in/pdf/acad emic s/syllabus-as-per-nep/cc- syllabus/ug-degree/co- curricular-course-as-per-nep- 2020-semester-iv-syllabus.pdf		CC	2	50	50	0
					22	**550**	**250**	**300**

		Semester V		Commerce and Management				
				Sem V	**Credits**	**Marks**	**Int**	**Ext**
50121811/ 50121911/ 50122011	Major (Core)	**Specialized Course** **Finance Specialization VI – Taxation /** **HR Specialization VI – Talent Management /** **Marketing Specialization VI – Brand Management**		Major (Core)	4	100	50	50
50121812/ 50121912/ 50122012	Major (Core)	**Specialized Course** **Finance Specialization VII – Corporate Accounting /** **HR Specialization VII – Labour Laws /** **Marketing Specialization VII – Digital Marketing**		Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	IKS (Major Specific)	**Vedic Business Ethics** **OR** **Indian Economic Thought** **OR** **Vedic Accounting**		IKS (Major Specific)	2	50	0	50
50320111/ 50320112/ 50320113/ 50320114/ 50320115	Minor Stream	**Issues in the Indian Economy** **OR** **Business Law III** **OR** **Business Accounting III** **OR** **Social Entrepreneurship** **OR** **Business Mathematics -I**		Minor Stream	4	100	50	50
50320161/ 50320162/ 50320163/ 50320164/ 50320165	Minor Stream	**Public Finance** **OR** **Business Law IV** **OR** **Business Accounting IV** **OR** **Entrepreneurship And Start-Up management** **OR** **Business Mathematics -II**		Minor Stream	**4**	100	50	50
50621801/ 50621901/ 50622001/	VSC	**Accounting for Housing Societies** **OR** **Human Resource Management in Information Technology** **OR** **Digital Advertising and Sales Promotion**		VSC-4	2	50	50	0

50121804/ 50121904/ 50122004	Major Core	**Specialized Course- Finance Specialization VIII– Investment Analysis and Portfolio Management/ HR Specialization VIII – Conflict and Negotiation / Marketing Specialization VIII– Social Media Marketing**		Major Core	2	50	50	0
					22	**550**	**300**	**250**

Non-AEDP Semester VI

		Semester VI		Commerce and Management				
				Sem VI	**Credits**	**Marks**	**Int**	**Ext**
6.1	Major Core	**Specialized Course Finance Specialization IX – Banking and Financial Services/ HR Specialization IX – Leadership and Team Management/ Marketing Specialization IX – Social Marketing**		Major (Core)	4	100	50	50
6.2	FP	**Field Project**		Major (Core)	4	100	50	50
6.3	Major (Elective)	**Quality Management OR Direct Taxation**		Major (Elective)	4	100	50	50
6.4	Major Electiv e	**Strategic Management OR Indirect Taxation**		Major Electiv e	4	100	50	50
6.5	OJT	**OJT**		OJT	4	100	50	50
6.6	CE	**Community Engagement**		CE	2	50	0	50
					22	**550**	**250**	**300**

B.COM IN MANAGEMENT STUDIES
SEMESTER III
ACADEMIC YEAR: 2026-27

COURSE SYLLABUS
Semester: III
3.1- Major (Core)

Course Title	**Cost & Management Accounting**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. After going through the course, learners will be able to – 2. Analyze the role of cost and management accounting in organizational decision-making. 3. Evaluate the techniques for controlling and managing material costs in organizations. 4. Analyze the impact of overhead costing on product pricing and profitability. 5. Utilize vertical presentations for better communication of financial information to stakeholders.
Module 1 (Credit 1) : Introduction to Cost & Management Accounting	
Learning Outcomes *(Specific related to the module)*	● Understand the fundamental concepts, objectives, and importance of cost accounting & Management Accounting in business decision-making. ● Identify and classify various types of costs for effective cost management and control. ● Analyze and prepare a cost sheet to determine product cost and evaluate financial performance.
Content Outline	**Theory –** 1. Introduction to Costing & Management Accounting 2. Definition, Objectives, Importance, Advantage of costing, Cost units, Cost Centre, Difference between Cost accounting and Management accounting, 3. Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose **Practical –**

	4.Problems on preparation of cost sheet & Estimated Cost sheet
Module 2 (Credit 1) : Material Costing & Labour Costing	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	1. Understand material cost components and their role in effective cost control and decision-making. 2. Analyze methods for material procurement, storage, and valuation to ensure cost efficiency. 3. Apply techniques to reduce material waste and optimize inventory levels for organizational profitability.
Content Outline	• ABC Analysis, Continuous Stock Taking and Perpetual Inventory. • Calculation of Stock Levels viz. Minimum, Maximum, Reorder and Average stock levels. Stock valuation methods FIFO and Weighted Average methods. Economic Order Quantity (Formula and tabular format) • Theory - Time keeping and Time Booking, Idle time, Labour Turnover and different methods of Remuneration.
Overhead Costing	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Understand the classification and allocation of overhead costs in cost accounting. • Analyze methods for apportioning and absorbing overheads across departments or products • Evaluate the impact of overhead costs on overall product pricing and profitability.
Content Outline	• Classification of Overheads such as Variable, Semi-variable and Fixed Overheads, Factory, Office and Selling Overheads. • Preparation of Overhead Distribution, Summary, Apportionment and Reapportionment by Repeated Redistribution Method.
Module 4 (Credit 1) : Vertical Presentation of financial statement	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Gain a clear understanding of how financial data is structured and presented in a vertical format. • Acquire skills to use vertically presented financial data

	for strategic decision-making, such as resource allocation, cost control, and investment evaluation. • Build competence in presenting financial data in a format that • stakeholders can easily understand, facilitating clearer communication of financial health and performance.
Content Outline	• Vertical presentation of Balance sheet • Vertical presentation of P/L Account (Theory + simple problem to understand the format)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities
1	Written Test/Assignment / Project Report/ Quiz/Debate
2	Group Discussion / Case Study/Field Visit Report
3	Presentations/Seminars/Workshops/Any other innovative methods
4	**Total 50 Marks**
	Total – 50 Marks

External – 50 Marks

References:

- Bhar B.K,Cost Accounting- Methods and Problems, S.Chand & Co.,New Delhi,2010.
- N.K. Agrawal & Deepali jain,Cost Accounting-Concepts and Methods, Asian Books Pvt. Ltd, New Delhi, 2010
- Khanna, Pandey, Ahuja and Arora, Practical Costing,2010.
- H.V.Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd,Mumbai, 2011.
- Cost Accounting: Texts And Problems Reference Book By M. C. Shukla (Authors: M.C. Shukla, T. S. Grewal & Dr M. P. Gupta) (Publisher: S. Chand and Company Private Limited, New Delhi (An ISO 9001:2008 Company)

COURSE SYLLABUS
Semester: III
3.1- Major (Core)

HR SPECIALIZATIOM

Course Title	**Fundamental of Human Resource Management**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Develop necessary skill set in the students for application of issues pertaining to Human Resource Management 2. Develop and apply HR strategies to align workforce capabilities with organizational goals. 3. Understand talent HRM concepts in detail as well as their application in real business environment 4. Assess the impact of HR practices on organizational performance and employee well-being.
Module 1 (Credit 1) : Introduction to HRM:	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	● Understand the evolution of HRM, its core functions, and its strategic role in organizational success. ● Distinguish between HRM and SHRM, exploring the key features and strategic alignment of SHRM with business goals. 5. Analyze the objectives and interaction between strategic HR planning and HRP to drive effective workforce management.
Content Outline	● HRM: Origin, Growth & Evolution, ● Importance & Functions. Functions of HRM. ● Strategic Human Resource Management (SHRM)- Meaning, Features ● Difference between HRM & SHRM ● Strategic Human Resource Planning: Meaning, Objectives, Interaction between Strategic HR Planning and HRP
Module 2 (Credit 1) : Job Evaluation and Design	
Learning Outcomes *(Specific related to the*	After learning the module, learners will be able to

module)	• Understand the significance of job evaluation, its methods, and the challenges organizations face in the evaluation process. • Examine the connection between job evaluation and job analysis to ensure accurate role assessment and fair compensation. • Explore the principles of job design and its impact on enhancing organizational effectiveness and employee productivity.
Content Outline	• Definition and importance of job evaluation, challenges of job evaluation • Relationship between job evaluation and job analysis • Job design and its role in organizational effectiveness.
Module 3 (Credit 1) Recruitment, selection & induction	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Identify and evaluate various recruitment sources and selection methods, including online platforms. ● Understand the placement process and demonstrate effective onboarding and induction procedures for new employees. ● Analyze and conduct different types of interviews, selecting the most appropriate method for the selection process.
Content Outline	● Recruitment, Sources of Recruitment, Online recruitment platforms (LinkedIn, job boards, etc.) ● Selection, Steps in selection procedure, Methods of screening, Placement, Objectives, Placement procedure, Employee onboarding, ● Induction, Induction procedure, Role of HR in induction ● Interview & types of Interviews,
Module 4 (Credit 1) :HR Policies and ethical Practices	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	● Understand the formulation of HR policies, focusing on their strategic objectives and key steps for effective implementation. ● Assess performance appraisal systems and compensation strategies to optimize employee performance and organizational rewards. ● Apply ethical practices in HRM to promote fairness, transparency, and integrity in human resource management.
Content Outline	● HR Policies- Meaning, Objectives, Importance, Scope, Steps in policy formulation ● Performance Appraisal & Compensation Management- ● Meaning, Importance, Systems, Performance Appraisal Methods, Types of compensation ● Ethical Practices in Human Resource Management

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Case solution -	15
2	Problem Solving	15
3	Presentations	10
4	Assignment	10
	Total – 50 Marks	**50**

External – 50 Marks

<u>References:</u>

- K. Aswathppa, Human Resource & Personnel Management, Himalaya Publishing House, 2012
- P. Subha Rao, Essential of HR Management & IR, Himalaya Publishing House, 2010
- C.B. Mamoria, Personnel Management, Himalaya Publishing House, 2018
- L. M. Prasad, Strategic Human Resource Management, S. Chand Publishing. 2018

COURSE SYLLABUS
Semester: III
3.1- Major (Core)

MARKETING SPECIALIZATION

Course Title	**Consumer Buying Behaviour**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand and analyse the factors influencing buyer behaviour and decision-making processes. 2. Differentiate between consumer and organizational buying behavior and evaluate their unique characteristics. 3. Apply consumer behaviour concepts to develop effective customer relationship management strategies. 4. Explore the role of ethics, corporate social responsibility, and public relations in influencing consumer trust and loyalty.
Module 1 (Credit 1) Buyer and Consumer Behavior	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Differentiate between a buyer and a consumer and explain their respective roles. • Identify the factors influencing buyer behaviour and the motives behind purchasing decisions. • Evaluate the organizational buying behaviour and its differences from consumer buying behaviour.
Content Outline	• Difference between buyer and consumer: Meaning and definition • Buying motives: Rational, emotional, and patronage motives • Factors influencing buyer behaviour: Cultural, social, personal, and psychological • Buying process: Need recognition, information search, evaluation of alternatives, purchase decision, and post-purchase behaviour • Organizational buyer behaviour: Derived demand and unique factors affecting decision-making

	● Difference between consumer buying behavior and industrial buying behavior
Module 2 (Credit 1) Consumer Decision-Making Process	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Explain the basic stimulus-response model and how it influences consumer decision-making. • Analyse the impact of cultural, social, and personal factors on consumer decisions • Evaluate the differences between high-involvement and low-involvement purchases.
Content Outline	• Basic stimulus-response model • High-involvement vs. low-involvement products • Cultural, Social, and personal factors influencing buying behaviour • Consumer learning: Classical and operant conditioning, observational learning • Role of reference groups and their impact on buying decisions • Sales Forecasting methods and their relevance to consumer behavior
Module 3 (Credit 1) : Customer Relationship Management (CRM)	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Understand the importance and merits of customer relationship management. ● Design strategies to sustain existing customers and reclaim lost consumers. ● Explore techniques to attract potential future customers and handle complaints effectively.
Content Outline	● Importance of CRM in consumer behavior ● Merits of CRM: Increased loyalty and profitability ● Loyalty breakers and strategies to rebuild lost trust ● Sustaining existing customers through relationship-building initiatives ● Tapping potential future customers using data analytics and consumer insights

	● Complaint management and its role in long-term relationship building
Module 4 (Credit 1) : Business Ethics, Corporate Social Responsibility (CSR), and Public	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Explain the importance of ethical practices in consumer and buyer behaviour. ● Evaluate the role of CSR in fostering trust and loyalty among consumers. ● Understand the significance of public relations in managing brand perception and reputation.
Content Outline	● Ethical practices in consumer behaviour: Honesty, transparency, and fair marketing ● CSR in consumer behaviour: Importance and impact on buying decisions ● Public relations (PR) management: Strategies for brand reputation and consumer trust ● Case studies on ethical and CSR practices in consumer-focused businesses

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

<u>References:</u>

- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Michale R. Solomon, & Tapan Kumar Panda, (2020) Consumer Behavior-13Th Edition Pearson.
- Ramneek Kapoor, & Nnamdi O Madichie, (2018), Consumer Behavior: Text & Cases, McGraw Hill,

- Dr. S. L. Gupta & Sumitra Pal, (2020) Consumer Behavior- An Indian Perspective (4nd Edition), Sultan Chand & Sons.
- Dr. Richa Sinha & Dr. Nishi Tripathi, (2018) Customer Relationship Management: A Corporate strategy, Blue Rose Publishers.
- Philip Kotler, Principles of Marketing Management (19th Edition), Pearson.

COURSE SYLLABUS
Semester: III
3.2- Major (Core)

FINANCE SPECIALIZATION

Course Title	**FINANCIAL MANAGEMENT**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals of financial management, its objectives, functions, and role in business decision-making. 2. Analyze and interpret financial statements using various techniques for assessing a company's performance. 3. Apply ratio analysis to evaluate liquidity, profitability, solvency, and efficiency in financial management. 4. Explore different sources of finance and understand their impact on corporate funding and investment decisions.
Module 1 (Credit 1) : Introduction to Financial Management	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	● Define financial management and understand its nature and scope. ● Explain the functions and objectives of financial management in corporate decision-making. ● Assess the importance and limitations of financial management in business operations. ● Understand the preparation and components of financial statements as per statutory requirements.
Content Outline	**Definition and Nature of Financial Management** **Functions of Financial Management** ● Investment Decision ● Financing Decision ● Dividend Decision **Objectives of Financial Management** ● Profit Maximization vs. Wealth Maximization

	● Financial Goals and Value Creation **Importance and Limitations of Financial Management** **Preparation of Financial Statements** ● Balance Sheet, Profit & Loss Statement, and Cash Flow Statement ● Statutory Requirements for Financial Reporting
Module 2 (Credit 1) : Study of Financial Statements	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Explain the purpose and significance of financial statement analysis. ● Understand the steps involved in financial statement interpretation. ● Analyze financial performance using comparative statements, common-size statements, and trend analysis.
Content Outline	**Objectives of Financial Statement Analysis & Interpretation** **Steps in Financial Statement Analysis** **Types of Financial Statement Analysis** ● Comparative Statements – Year-on-Year Financial Performance Comparison ● Common-Size Statements – Vertical Analysis of Financial Statements ● Trend Analysis – Identifying Growth Patterns and Trends in Business Performance ● Significance and Limitations of Financial Statement Analysis
Module 3 (Credit 1) : Ratio Analysis	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand the concept and classification of financial ratios. • Apply balance sheet and income statement ratios to analyze financial health. • Calculate and interpret profitability, liquidity, and solvency ratios for decision-making.

<table>
<tr><td></td><td>Identify the importance and limitations of ratio analysis in financial performance evaluation.</td></tr>
<tr><td>Content Outline</td><td>Ratio Analysis
Meaning & Objectives of Ratio Analysis
Classification of Ratios
Traditional Classification (Liquidity, Profitability, Solvency, Turnover)
Functional Classification (Operating, Investing, Financing)
Classification from the User's Perspective (Investor, Management, Lender)
Key Financial Ratios and Their Interpretation
Balance Sheet Ratios:
Current Ratio, Quick Ratio, Proprietary Ratio, Capital Gearing Ratio, Debt-Equity Ratio
Income Statement Ratios:
Gross Profit Ratio, Operating Profit Ratio, Expense Ratio, Net Profit Ratio, Stock Turnover Ratio
Combined Ratios:
Return on Capital Employed, Return on Equity Shareholders' Funds, Earning Per Share, Price-Earnings Ratio, Dividend Payout Ratio, Debtors' Turnover Ratio
Importance and Limitations of Ratio Analysis</td></tr>
<tr><td colspan="2">Module 4 (Credit 1) : Sources of Finance & Fund Flow Analysis</td></tr>
<tr><td>Learning Outcomes
(Specific related to the module)</td><td>After learning the module, learners will be able to<hr>
Identify different sources of finance available for businesses.
Understand the classification of short-term, medium-term, and long-term financing.
Analyze the role of debt vs. equity financing in capital structure decisions.
Learn the fund flow and cash flow statement preparation based on AS-3 (Accounting Standards).</td></tr>
<tr><td>Content Outline</td><td>Classification of Sources of Finance
Based on Period – Short-Term, Medium-Term, and Long-Term Financing</td></tr>
</table>

	● Based on Ownership – Equity Shares, Preference Shares, Retained Earnings, Public Deposits ● Based on Source of Generation – Internal vs. External Sources **Overview of Debt vs. Equity Financing** **Venture Capital & Private Equity** – Emerging Trends in Business Finance **Introduction to Fund Flow Statement** – Concept, Objectives, and Preparation **Cash Flow Statement (AS-3)** – Direct and Indirect Methods of Cash Flow Analysis

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- Khan, M. Y., & Jain, P. K. (2022). Financial management: Text, problems, and cases (9th ed.). McGraw Hill.
- Pandey, I. M. (2021). Financial management (12th ed.). Vikas Publishing House.
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COURSE SYLLABUS
Semester: V
5.1- Major (Core)

Course Title	**Human Resource Development**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Understand the core concepts, objectives, and importance of HRD, and how to design and evaluate effective HRD programs. 2. Identify various training needs and methods, and apply both on the-job and off-the-job techniques for employee development. 3. Learn to manage organizational change and implement OD interventions to drive effective development processes. 4. Analyze factors affecting employee morale and job satisfaction, and implement strategies for team building and morale improvement.
Module 1 (Credit 1) Fundamental of HRD	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Understand the core concepts, objectives, and importance of HRD in enhancing organizational performance. ● Design and implement effective HRD programs that align with business goals and employee development needs. ● Evaluate the effectiveness of HRD programs using key performance metrics to drive continuous improvement.
Content Outline	● HRD – ● Concept, Fundamentals, Objectives, Need and Importance of HRD, ● Designing an Effective HRD Programs, Functions of HRD Managers. Evaluating HRD Programme.
Module 2 (Credit 1) Training & Development	

Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Identify and assess training needs to design tailored training programs that enhance employee skills and performance. • Explore various on-the-job and off-the-job training methods to optimize learning and development in diverse contexts. • Evaluate the effectiveness of different training techniques like role-playing, simulations, and case studies to foster practical skills and decision-making.
Content Outline	**Training & Development**: • Training Needs, Types & Methods of Training **Methods of on the job and -off the job**: • Induction, Job training, Promotion training, Refresher training, • E-learning and Online Training, Blended Learning, Lectures, • Trial and error experience, • Understudy, Position Rotation, Specific Project, Committee Assignments, Selective Reading, Vestibule Schools, Case Studies, Conferences, Symposium, Brain Storming, Fish bowl, Role Playing, Simulation, T- Groups, In-basket Training, Games.
Module 3 (Credit 1))	**Organizational change and Development**
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand the dynamics of organizational change and the factors contributing to resistance. • Learn strategies for managing and facilitating successful organizational change and development initiatives. • Explore OD interventions and techniques, and gain knowledge of the steps involved in the OD process for effective organizational growth.
Content Outline	• Organizational Change, Types of Organizational Change,Resistance to change, Managing Change, • Organizational development- meaning, characteristics, objectives, OD interventions and

	Techniques, OD process-steps.
Module 4 (Credit 1) : Employee Morale	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Comprehend the meaning, characteristics, and types of employee morale and their impact on organizational success. ● Identify the key factors affecting morale and learn effective methods for measuring and improving it. ● Understand the relationship between job satisfaction and team building in fostering a positive and productive work environment.
Content Outline	● Meaning and characteristics, factors affecting morale, types of morale, measurement of morale, improving morale, Employee Well-being and its impact on Morale, Job satisfaction, Team building.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

<u>References:</u>

- Case Studies, ICFAI Publication.
- Essentials of Human Resource Mgt & IR Personnel Mgt. P. Subba Rao, C. B. Mammoria, Himalaya Publication.
- HRM, Terry L. Leap, Maxwell Macmillan, 1990.
- HRM, Dr. C. B. Gupta Sultan Chand & Sons, 2003.
- Textbook of HRM, C.B. Mammoria, Himalaya Publication-2003.

COURSE SYLLABUS
Semester: III
3.2- Major (Core)

Marketing Specialization

Course Title	**Integrated Marketing Communication**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Enable the student to understand the dynamics of communication required from marketing point of view. 2. Learn the use of various strategies of IMC and its relevance. 3. Understand the fundamentals of media management. 4. Study the Regulations and Ethical Concerns in Integrated Marketing Communication.
Module 1 (Credit 1) Introduction to Integrated Marketing Communication	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Understand the basics and process of Integrated Marketing Communication. ● Enable students to learn the different elements widely used in Integrated Marketing Communication.
Content Outline	● Concept and Process of Integrated Marketing Communications (IMC) ● **Elements of IMC**- ● Advertising – Classification of advertising, types, advertising appropriation, advertising campaigns. ● Sales Promotion - Relationship between Sales promotion and advertising, Different types of Sales Promotion ● Publicity – Types of Publicity, relationship between advertising and publicity, Benefits of publicity ● Personal Selling
Module 2 (Credit 1) Strategies of Integrated Marketing Communication	
Learning Outcomes *(Specific related to the*	After learning the module, learners will be able to

module)	• To study and make students aware about direct marketing and its methods • Learn the importance of event management and e-commerce in IMC
Content Outline	• Developing Media Strategies • E-Commerce • Corporate Communication • Event Management • Direct marketing and direct response methods • Overview of Digital Marketing
Module 3 (Credit 1) : Fundamentals of Media Management	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Study the media fundamentals along with role and jargons. • Learn about media buying.
Content Outline	• Media Management • Role of Media Planning • Media Jargons • Media Buying • Strategies and execution.
Module 4 (Credit 1) : Regulations and Ethical Concerns in Integrated Marketing Communication	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Study the social responsibility aspects of IMC campaigns. • To make students design the campaigns on social aspects.
Content Outline	• Ethics and social responsibility in IMC campaigns Exercise • Formulate any social responsibility campaigns like save water/say no to the drugs/AIDS/Polio/Save energy/No smoking etc.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignment on process of IMC.	15
2	Assignment on strategies of IMC.	15
3	Viva on fundamentals of media management.	10
4	Activity on designing the social responsibility issues.	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- Advertising and Promotions-Belch & Celch, Tata Mcgrew Hill 2001
- Foundations of Advertising Theory & Practice- S.A. Chunawalla & K.C. Sethia-Himalya Publishing
- Integrated Marketing Communications – Kenneth Blown & Donald Bach PHI, 2002
- Integrated Marketing Communications - Don E. Schultz, Stanley I. Tannenbaum, Robert
- F. Lauterborn, McGraw Hill Professional, 1993

COURSE SYLLABUS
Semester: III
3.3 Major

Course Title	**Production Planning and Management**
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Develop a foundational understanding of production planning and management. 2. Equip students with practical skills for managing production processes in businesses. 3. Introduce tools and techniques for efficient resource utilization. 4. Connect theoretical concepts with real-world applications in the commerce field.
Module 1 (Credit 1)	**Introduction to Production Planning**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept and importance of production planning. • Differentiate between various types of production systems.
Content Outline	• Definition, objectives, and significance. • Scope of production planning in commerce • Types of Production Systems- Job production, batch production, and mass production. • Choosing the appropriate production system for a business • Capacity Planning - Concept and importance of capacity utilization. • Tools for capacity planning - Resource Allocation and Scheduling • Key factors in resource allocation. • Basic concepts of production scheduling and prioritization
Module 2 (Credit 1)	**Production Management**
Learning Outcomes	After learning the module, learners will be able to
	• Familiarize with essential tools for managing production processes • Improve efficiency and reduce waste in production.

Content Outline	• Role of a production manager. • Key functions in production management • Lean Production and Waste Reduction- Principles of lean manufacturing. • Identifying and minimizing waste • 2.5 Inventory Management -Types of inventories and their importance. Practical Problems on Inventory management • Inventory control methods (e.g., ABC analysis, EOQ model). • Quality Management -Importance of quality in production. • Basic concepts of quality control (e.g., Total Quality Management, Six Sigma).

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – NIL

External – 50 Marks

References:

- "Production and Operations" 2016. Management, K. Aswathappa & K. Shridhara Bhat, Himalaya Publishing House
- "Operations Management" 2018, R. Panneerselvam, Publisher: PHI Learning
- "Industrial Engineering and Production Management",2016, Martand Telsang, Publisher: S. Chand Publishing
- "Production and Operations Management" 2018, S.N. Chary, Publisher: Tata McGraw Hill
- "Essentials of Operations Management" 2014, Rajesh K. Jain, Publisher: VK Global Publications
- "Production and Operations Management"2020, Upendra Kachru, Publisher: Excel Books
- "Operations Research: Principles and Practice"2019, A. Ravindran, Don T. Phillips, and James J. Solberg (adapted by Indian editors), Wiley India
- "Principles of Management: Production and Operations" 2018, Dinkar Pagare, Publisher: Sultan Chand & Sons
- "Operations Management" Author: P. Rama Murthy, 2017, New Age International Publishers
- "Production Planning and Control"2016 Prof. L.C. Jhamb, Publisher: Everest Publish

COURSE SYLLABUS
Semester: III
3.4-Minor stream

Course Title	**Macro Economics**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Identify the various concepts of national income and their measurement. 2. Discuss the Keynesian approach to effective demand 3. Explain the post-Keynesian approach toward income determination and consumption function 4. Summarize the different aspects of supply and demand of money
Module 1 (Credit 1)	**National Income**
Learning Outcomes	After learning the module, learners will be able to
	• Learn different concepts of national income • Illustrate the circular flow of national income in closed and open economies. • Appraise the different methods of national income • Study the meaning and phases of trade cycles.
Content Outline	• Concepts of National Income - GNP, GDP, NNP, NDP, National Income - at Factor Cost and market price, Personal Income, Disposable Income. Per capita Income (PCI), Gross Value Added (GVA) • Measurement of National Income-Value Added Method, Income Method, Expenditure Method, Green Accounting Method • Circular flow of National Income in a closed economy and open economy • Meaning, characteristics, and Phases of Trade Cycles
Module 2(Credit 1)	**Keynesian Economics Analysis**
Learning Outcomes	After learning the module, learners will be able to

	• Grasp the principle of effective demand, aggregate demand, and supply. • Analyze the Keynesian consumption function • Explain the factors influencing the marginal efficiency of capital • Learn the principle of the investment multiplier
Content Outline	• Determination of income and employment with the help of effective demand • Consumption Function: Average and Marginal Propensities to Consume and Save, subjective and objective factors determining propensity to consume, • Investment Demand – Marginal efficiency of capital- Meaning, Formula, Diagram & Factors affecting MEC, Relation between MEC & Rate of Interest • Principle of Investment Multiplier-assumption, leakages, and importance
Module 3(Credit 1)	**Post- Keynesian Economics**
Learning Outcomes	After learning the module, learners will be able to
	• Explore the IS-LM model integrating commodity and money markets. • Analyze the principle of the accelerator and its interaction with the multiplier. • Review the post-Keynesian theories of consumption, • Evaluate the short-run and long-run Philips curve
Content Outline	• Principle of Accelerator-Interaction between Multiplier and Accelerator • Derivation of IS curve and LM curve and determination of rate of interest and national income within the framework of IS-LM Model • Post-Keynesian Theories of Consumption – Dusenberry's Relative Income Hypothesis of Consumption, Modigliani Life Cycle

	Hypothesis • Philips Curve – meaning of Philips curve, short run, and long-run Philips curve
Module 4 (Credit 1)	**Supply of and Demand for Money**
Learning Outcomes	After learning the module, learners will be able to • Understand the determinants of money supply • Study the demand for money and its determinants. • Evaluate the theories of the value of money • Analyze the various aspects of inflation
Content Outline	• Supply of money –determinants of money supply, velocity of circulation of money, RBI measures of money supply– M1, M2, M3 & M4. • Concept of Demand for money, Keynes's theory of liquidity preference • Value of money – Fisher's Cash transactions approach, Cambridge's Cash Balance approach • Inflation – Definition and Types of inflation, Cost-Push and Demand-Pull Inflation, Causes, Effects & Measures to control inflation, Concept of Deflation and Stagflation.

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	National Income-Practical Assignment- Estimate India's national income using hypothetical or real data by applying any one method: Value Added, Income, Expenditure.	15
2	Keynesian Economics-Case Study Discussion-Analyze a real-world example of **changes in aggregate demand** and their impact on employment.	15
3	Post-Keynesian Economics-Debate-Topic: "The Philips Curve is no longer relevant in modern macroeconomics."	10
4	Supply & Demand for Money-Real-world Analysis -Analyze any recent monetary policy announced by the RBI and relate it to theories discussed.	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Ahuja, H.L. (2019); Macro Economics, Theory and Policy, S. Chand and Co. Ltd.
- Sheth, M.L (2020)., Monetary Economics, MONETARY ECONOMICS -(TEXT)-For Graduate Honours and Post-Graduate Classes of Indian Universities and the I.A.S., I.E.S., I.S.S., C.A. & C.A. L.L.B. Examinations Paperback – , Lakshmi Narain Agarwal,
- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Macroeconomics (10th ed.). Worth Publishers.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Kuznets, S. (1934). National Income, 1929-1932. National Bureau of Economic Research.
- Schumpeter, J. A. (1939). Business Cycles: A Theoretical, Historical, and Statistical Analysis of the Capitalist Process. McGraw-Hill.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Hicks, J. R. (1937). Mr. Keynes and the "Classics": A Suggested Interpretation. Econometrica, 5(2), 147-159.
- Harrod, R. F. (1939). An Essay in Dynamic Theory. The Economic Journal, 49(193), 14-33.
- Modigliani, F. (1944). Liquidity Preference and the Theory of Interest and Money. Econometrica, 12(1), 45-88.
- Tobin, J. (1958). Liquidity Preference as Behavior Towards Risk. The Review of Economic Studies, 25(2), 65-86.
- Duesenberry, J. S. (1949). Income, Saving, and the Theory of Consumer Behavior. Harvard University Press.
- Modigliani, F., & Brumberg, R. H. (1954). Utility Analysis and the Consumption Function: An Interpretation of Cross-Section Data. Post-Keynesian Economics, 1(1), 388-436.
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- Fisher, I. (1911). The Purchasing Power of Money: Its Determination and Relation to Credit, Interest, and Crises. Macmillan.
- Marshall, A. (1923). Money, Credit, and Commerce. Macmillan.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Friedman, M. (1956). The Quantity Theory of Money: A Restatement. In Studies in the Quantity Theory of Money. University of Chicago Press.
- Mishkin, F. S. (2019). The Economics of Money, Banking, and Financial Markets (12th ed.). Pearson.

COURSE SYLLABUS
Semester: III
3.4 -Minor Stream

Course Title	**Business Law I**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the core principles of major Indian business laws including the Indian Contract Act, Sale of Goods Act, Indian Partnership Act, and the Negotiable Instruments Act. 2. Analyze and apply legal provisions related to contracts, sales transactions, partnerships, and negotiable instruments in practical business scenarios. 3. Develop the ability to resolve legal disputes and ensure compliance with relevant business laws in commercial settings. 4. Enhance critical thinking and problem-solving skills in the context of business law, promoting ethical decision-making and risk management.
Module 1 (Credit 1):	**Indian Contract Act, 1872 – I**
Learning Outcomes	After learning the module, learners will be able to
	• Understand key concepts related to agreements and contracts, including the distinction between valid, void, voidable, contingent, quasi contracts, and e-contracts, as well as the differences between an agreement and a contract. • Analyze the essentials of an offer and acceptance, including the definition, types of offers (counter offer, standing/open offer), and conditions for valid proposal, acceptance, and revocation. • Evaluate the principles of capacity to contract, consent, and free consent, understanding the legal requirements for a contract to be binding, along with the significance of consideration and void agreements. • Apply the laws of contract termination and remedies for breach, including understanding agreements in restraint of trade, wagering agreements, quasi contracts, and the legal consequences of contract discharge.

Content Outline	• Definitions, Agreement, kinds of Agreements, • Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. • Offer or Proposal- Definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, • Acceptance- Definition, Essentials of a valid acceptance, Promise. • Communication of Offer and acceptance and Revocation. • Capacity to contract (Sec 10-12), Consent and Free Consent (Sec 13-22) • Consideration (Sec 2 and 25) and Void Agreements (Sec 24-30) • Agreement in restraint of trade, Wagering Agreements, Quasi Contracts • Discharge/Termination of Contracts, Remedies of Breach
Module 2 (Credit 1):	**Indian Contract Act, 1872 – II**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the key principles of indemnity, guarantee, bailment, pledge, and agency as outlined in the relevant sections of Indian law. • Analyze the rights, duties, and liabilities of parties involved in indemnity, guarantee, bailment, pledge, and agency relationships. • Apply the provisions of these laws to real-world business scenarios, ensuring compliance and resolving disputes effectively. • Evaluate the legal consequences of breaches or disputes in indemnity, guarantee, and bailment, pledge, and agency agreements.
Content Outline	• Law of Indemnity and Guarantee (Sec 124-132, 147) • Law of Bailment and pledge (Sec 148,152-154,162, 172,178-179) • Law of Agency (Sec 182-185 & 201-209)

Module 3 (Credit 1):	**The Sale of Goods Act, 1930**
Learning Outcomes	After learning the module, learners will be able to
	• Identify the distinction between a sale and an agreement to sell, including the concepts of goods, contract of sale, and ownership. • Understand the formation of a sale contract, and its conditions and warranties under the Sale of Goods Act. • Apply legal provisions regarding the transfer of property in goods, risk, and delivery of goods. • Analyze the remedies available for breach of contract in the sale of goods, such as damages, rejection, and specific performance. • Understand and differentiate between the rights of an unpaid seller and the remedies for the same.
Content Outline	• Contract of sale, • Meaning and difference between sale and agreement to sell, • Conditions and warranties, • Transfer of ownership in goods including sale by a non-owner, • Unpaid seller – meaning, • Rights of an unpaid seller against the goods and the buyer
Module 4 (Credit 1)	**The Negotiable Instruments Act 1881**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of negotiable instruments and their types (e.g., promissory notes, bills of exchange, and cheques). • Analyze the essential elements of negotiable instruments, including the roles and responsibilities of the parties involved. • Interpret the provisions related to the transfer and negotiation of negotiable instruments, including endorsements and holder in due course. • Examine the legal consequences of dishonor of negotiable instruments, including penalties for dishonor due to insufficient funds. • Demonstrate practical knowledge regarding the legal procedures

	in cases involving the dishonor of instruments and remedies such as filing a case under Section 138 of the Negotiable Instruments Act.
Content Outline	• Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types) • Endorsement: Types of Endorsement • Holder and Holder in Due Course, Privileges of Holder in Due Course • Dishonor of Negotiable Instruments: Modes, Consequences, Notice of Dishonor; Noting and Protesting • Discharge of Negotiable Instruments: Meaning and Modes

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Indian Contract Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Sale of Goods Act	15
3	Presentations/ Case Study/ Role Play: Indian Contract Act, 1872 – II	10
4	Quiz/ Debate: Negotiable Instruments Act	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Bangia, R. K. (2021). *Law of contract – Part I & II*. Allahabad Law Agency.
- Bangia, R. K. (2021). *Negotiable Instruments Act*. Allahabad Law Agency.
- Bhashyam, & Adiga. (2020). *The Negotiable Instruments Act* (20th ed.). LexisNexis.
- Kuchhal, M. C. (2022). *Business law* (7th ed.). Vikas Publishing House.
- Pollock, & Mulla. (2019). *The Sale of Goods Act & The Indian Partnership Act* (12th ed.). LexisNexis.
- Singh, A. (2022). *Law of contract & specific relief* (13th ed.). Eastern Book Company.

COURSE SYLLABUS
Semester III
3.4-Minor stream

Course Title	**Business Accounting I**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to 1. Understand the basic concept of consignment and its accounting treatment. 2. Examine the purpose and need of depreciation accounting and technique. 3. Analyze the accounting treatment for the admission of a new partner 4. Evaluate the accounting treatment for the retirement or death of a partner.
Module 1 (Credit 1)	**Consignment Accounting**
Learning Outcomes	After learning the module, learners will be able to • Understand the impact of globalization where business is carried out on a large scale across various geographies with the help of agents. • Learn the expansion of business and maximization of profits by increasing sales through agents. • To make use of agents to capture the market and minimize overhead costs.
Content Outline	**Theory-** • Meaning of various terms such as- consignment sale, consignor, consignee, account sale, Pro-forma invoice etc. • Difference between sale and consignment • Concept of normal and abnormal loss, commission on sales and valuation of closing stock. • Advantages and other features of consignment sale. **Problems on-** • Accounting treatment and accounting entries in the books of consignor and consignee • Preparation of ledger accounts in the books of consignor and consignee including valuation of normal and abnormal losses and recording the valuation of closing stock.
Module 2 (Credit 1)	**Partnership Final Accounts based on Adjustment of**

	Admission of Partner and Retirement/Death of Partner
Learning Outcomes	After learning the module, learners will be able to • Understand Partnership as a form of business organization • Understand the legal aspects of partnership • Understand the adjustments and journal entries and effects of the adjustments to Final Accounts • Understand the adjustments related to Goodwill and Reserves on admission of a partner • Prepare the accounting treatments after Admission of a partner into the firm
Content Outline	**Theory-** • Introduction to partnership as a form of business organization. • Concept of Partnership deed. Main provisions in the Indian Partnership Act., Rights & duties of partners, • Provisions governing admission of a partner. • Provisions governing retirement or death of a partner. • Effect on Profit sharing ratio. Legal representative of the dead partner. **Problems on-** • Revaluation of Assets and Liabilities on Admission/Retirement • Adjustments related to Goodwill and Reserves • Preparation of Ledger Accounts and final accounts after admission of a partner/ Retirement/Death of a Partner
Module 3 (Credit 1)	**Conversion / Sale of a Partnership Firm into a Ltd. Company**
Learning Outcomes	After learning the module, learners will be able to • Compute the Purchase Consideration. • Prepare Ledger Accounts and Balance Sheet of New Firms after amalgamation.
Content Outline	**Theory-** • Legal Provisions for Conversion • Procedure for Conversion • Accounting Treatment of Conversion **Problems on -**

	• Realization method only • Calculation of New Purchase consideration, • Preparation of Journal / Ledger Accounts of firms.
Module 4 (Credit 1)	**Issue of Shares**
Learning Outcomes	After learning the module, learners will be able to • Understand the procedure of issue of shares; • Compute the share money in lump sum or in two or more instalments; • Calculations of issue of shares at par, at premium, or at discount • Pass journal entries to record the issue of shares • Explain the terms calls in arrears and calls in advance.
Content Outline	**Theory** • Issue of Shares, Introduction, Definition, • Company Finance, • Kinds of Shares, • Different modes of raising capital, • Public issue, • Allotment of shares. **Problems on:** • Calculations of issue of shares at par, at premium, or at discount • Accounting Treatment, Journal, Ledger • Preparation of Balance sheet with treatment of calls in advance, calls in arrears.

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consignment Accounting	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Final Accounts	15
3	Presentations/ Case Study: Conversion / Sale of a Partnership Firm into a Ltd Company	10
4	Quiz/ Debate: Issue of Shares	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Agarwal, S. P. (2017). *Advanced financial accounting*. Taxmann Publications.
- Gupta, R. L., & Radhaswamy, M. (2018). *Advanced accountancy* (Vol. 2). Sultan Chand & Sons.
- Hanif, M., & Mukherjee, S. (2016). *Advanced accounting* (Vol. 2). Tata McGraw-Hill Education.
- Jain, S. P., & Narang, K. L. (2017). *Advanced financial accounting*. Kalyani Publishers.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Advanced accountancy* (Vol. 2). Vikas Publishing House Pvt. Ltd.
- Mookherjee, A. (2018). *Advanced financial accounting*. PHI Learning Pvt. Ltd.
- Reddy, A. K. (2017). *Advanced financial accounting*. Himalaya Publishing House.
- Shukla, M. C., & Grewal, T. S. (2019). *Advanced accounts* (Vol. 2). S. Chand & Company Ltd.
- Shukla, M. C., & Grewal, T. S. (2018). *Advanced accountancy* (Vols. 1 & 2). S. Chand Publication

COURSE SYLLABUS

Semester: III
3.4-Minor stream

Course Title	**Introduction to Entrepreneurship**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts of entrepreneurship. 2. Develop an entrepreneurial mind set and problem-solving skills. 3. Learn how to create and manage a business plan. 4. Analyze the role of innovation in business success. 5. Explore financing options and risk management strategies.
Module 1 (Credit 1)	**Entrepreneurship**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of entrepreneurship and its impact on economic and social development. • Recognize the role of entrepreneurs in driving innovation and economic growth.
Content Outline	• Definition and importance of entrepreneurship • Characteristics of successful entrepreneurs • Role of Entrepreneur in economic development • Types of Entrepreneurs
Module 2 (Credit 1)	**Introduction to Project**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the meaning and classification of projects. • Gain knowledge of the project lifecycle and key stages.
Content Outline	• Meaning and Definition • Project Classification • Project Lifecycle • Steps in project formulation • Contents of Project Report

Module 3 (Credit 1) Women Entrepreneurs	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of women entrepreneurship and its significance. • Identify the key factors that motivate women to start businesses.
Content Outline	• Introduction • Factors inducing women Entrepreneurs • Problems and Solutions • Various schemes and assistance given to women Entrepreneurs.
Module 4 (Credit 1) Support and Assistance for Entrepreneur	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the role of commercial banks and financial institutions in supporting entrepreneurs. • Gain knowledge about various government agencies providing institutional support.
Content Outline	• Commercial Banks SIDBI, SFC, RBI • Institutional Support- DIC, NSIC, SIDCO, NABARD, SSIC, TCO, • Concept of Micro Finance • SKS Microfinance (India) • Small Finance Bank (SFB)

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Introduction to Project	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: History and Growth of Entrepreneurship	15
3	Presentations/ Case Study: Women Entrepreneurs	10
4	Quiz/ Debate: Support and Assistance for Entrepreneur	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Gordon, E., & Natrajan, K. (2005). *Entrepreneurship development*. Himalaya Publishing House.
- Gupta, C. B., & Srinivasan, N. P. (2015). *Entrepreneurship development*. Sultan Chand & Sons.
- Khanka, S. S. (2016). *Entrepreneurial development*. S. Chand & Co.
- Vaz, M. (2014). *Entrepreneurship development*. Manan Prakashan

Course Syllabus

Semester : III

3.4 Minor stream

Course Title	**Business Statistics I**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the meaning, scope, and limitations of statistics, and differentiate between various methods of data collection, classification, and presentation.
	2. Calculate and interpret various measures of central tendency (Mean, Median, Mode) and measures of dispersion (Range, Standard Deviation, Coefficient of Variation) for both grouped and ungrouped data.
	3. Analyze the relationship between two variables using correlation techniques (Karl Pearson's and Spearman's Rank Correlation).
	4. Formulate and use regression equations for forecasting and prediction in business contexts.
Module 1: Introduction to Statistics and Data Presentation (1Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the meaning, scope, and limitations of statistics, and differentiate between various methods of data collection.
	● Classify, tabulate, and present data using various graphic methods.
Content Outline	● Meaning, Scope, and Limitations of Statistics ● Collection of Data: Primary and Secondary data, methods of collecting primary data ● Classification and Tabulation of Data ● Diagrammatic and Graphic Presentation: Bar diagrams, Pie diagram, Histogram, Frequency Polygon, Ogives
Module 2 : Measures of Central Tendency (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to

	● Understand and distinguish between different measures of central tendency.
	● Calculate the Mean, Median, and Mode for both grouped and ungrouped data.
Content Outline	● Introduction to Measures of Central Tendency. ● Mean (Arithmetic, Geometric, Harmonic) ● Median ● Mode (Calculation for grouped and ungrouped data)
Module 3 : Measures of Dispersion (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the concept and distinguish between different measures of dispersion.
	● Calculate and interpret measures of dispersion for both grouped and ungrouped data.
Content Outline	● Measures of Dispersion: Range, Quartile Deviation, Mean Deviation. ● Standard Deviation (Calculation for grouped and ungrouped data) ● Coefficient of Variation
Module 4 : Correlation and Regression Analysis (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Analyze the relationship between two variables using correlation techniques (Karl Pearson's and Spearman's Rank Correlation).
	● Formulate and use regression equations for forecasting and prediction in business contexts.
Content Outline	● Correlation: Meaning and types of correlation ● Karl Pearson’s Coefficient of Correlation (ungrouped data) ● Spearman’s Rank Correlation ● Regression Analysis: Meaning, Regression Lines, Regression Equations, and their use in forecasting

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	**50**

External – 50 Marks

References:

- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Statistics – I*. Vipul Prakashan.
- Sharma, J. K. (2014). *Business Statistics* (4th ed.). Vikas Publishing House.
- Gupta, S. P., & Gupta, M. P. (2017). *Business Statistics* (19th Rev. ed.). Sultan Chand & Sons.
- Vittal, P. R. (2012). *Business Statistics*. Margham Publications.
- Shukla, S. M., & Sahai, S. P. (2020). *Business Statistics*. Sahitya Bhawan Publications.
- Gupta, B. N. (2022). *Business Statistics*. SBPD Publications.
- Goon, A. M., Gupta, M. K., & Dasgupta, B. (2017). *Basic Statistics*. World Press.

COURSE SYLLABUS
Semester: III
3.5-OEC

Course Title	**Customer Relationship Management (CRM)**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals of Customer Relationship Management (CRM), explaining its concept and recognizing its significance in driving business success. 2. Analyze CRM systems by differentiating between various types, including Operational, Analytical, and Collaborative, and understanding their applications in business 3. Build and maintain customer relationships by identifying effective strategies for acquiring and retaining customers while fostering loyalty and trust. 4. Familiarize with customer needs by analyzing their expectations and delivering personalized and effective CRM solutions. 5. Evaluate the benefits of effective CRM by assessing the advantages of implementing strong practices that enhance customer satisfaction and drive business growth.
Module 1 (Credit 1) :	**Introduction to Customer Relationship Management**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the definition and importance of CRM in business. • Learn the different types of CRM systems. • Recognize the benefits of implementing CRM strategies.
Content Outline	• What is Customer Relationship Management (CRM)? • Importance of CRM in business • Key concepts in CRM • Types of CRM systems (Operational, Analytical, Collaborative) • Benefits of effective CRM
Module 2 (Credit 1) :	**Building Customer Relationships**
Learning Outcomes	After learning the module, learners will be able to

	• Learn the difference between customer acquisition and retention. • Understand the importance of customer loyalty and trust. • Identify techniques to personalize customer interactions and build lasting relationships.
Content Outline	• Customer acquisition vs. Customer retention • Customer loyalty and trust • Understanding customer needs and expectations • Personalization in CRM • Techniques for building strong relationships with customers

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Buttle, F. (n.d.). *Customer relationship management: Concepts and tools*. Wiley India.
- Goodman, J. A. (n.d.). *The customer experience 3.0*. Pearson.
- Gupta, R. K. (n.d.). *Customer loyalty: Toward an empirical approach*. Sage Publications.
- Kumar, V., & Reinartz, W. (n.d.). *Customer relationship management*. Pearson Education.
- Nigam, S., & Rajpal, S. (n.d.). *Customer relationship management in the digital age*. Sage Publications.
- Shajahan, S. (n.d.). *Essentials of customer relationship management*. Wiley India.
- Shankar, G., & Lalitha, A. (n.d.). *Relationship marketing and customer relationship management*. Wiley India.
- Sheth, J. N., & Sisodia, R. S. (n.d.). *Customer relationship management: A managerial perspective*. Tata McGraw-Hill Education.
- Soni, S. (n.d.). *Customer relationship management: A strategic approach*. Jaico Publishing House.

Course Syllabus
Semester: III
3.5 OEC

Course Title	**Introduction to Advertising**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals of advertising, including its role and key principles. 2. Develop strategies for designing and implementing impactful advertising campaigns. 3. Analyze the process of brand building and learn techniques to create and sustain strong brands. 4. Explore special-purpose advertising units and their applications in various industries. 5. Evaluate the effectiveness of advertising initiatives and optimize campaigns for better results.
Module 1 (Credit 1) Introduction to Advertising	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the fundamentals of advertising, including its principles, mediums, and role in influencing consumer behavior and market trends. • Gain foundational knowledge of brand building and learn to create effective, audience-tailored advertisements using various advertising strategies and special-purpose units.
Content Outline	• Advertising: Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions. • Integrated Marketing Communications (IMC)- Concept, Features, Elements, Role of advertising in IMC • Economic Aspect – Effect of advertising on consumer demand, competition and price. Waste in advertising.

	• Social Aspect – Advertising and Cultural values, Ethical and Social issues in advertising, Advertising and Standard of living.
Module 2 (Credit 1) Advertising Brand Building and Special Purpose Advertising	
Learning Outcomes	After learning the module, learners will be able to
	• Evaluate the principles and techniques of advertising, including its role in brand building and consumer engagement. • Create effective brand-building strategies and create impactful advertisements tailored to specific purposes and audiences.
Content Outline	• Brand Building: The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises. • Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising. • Trends in Advertising: Media, Ad spends, Ad Agencies, Execution of advertisements.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Arens, W., Weigold, M., & Arens, C. (2017). *Contemporary advertising* (15th ed.). McGraw-Hill Higher Education.
- Belch, G., & Belch, M. (2015). *Advertising and promotion: An integrated marketing communications perspective* (10th ed.). McGraw-Hill Education.
- Keller, K. L. (2013). *Strategic brand management* (4th ed.). Pearson Education Limited.
- Singh, R., & Sharma, S. (2006). *Advertising: Planning and implementation*. Prentice Hall.

COURSE SYLLABUS
Semester: III
3.5- OEC

Course Title	**Introduction to Export Marketing**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	1. Understand the fundamentals and Importance of Export Marketing. 2. Acquaint the students with the knowledge of composition and direction of India's Export trade 3. Gain knowledge of various trade barriers and trading blocs in the International market 4. Develop understanding about India's Foreign Trade Policy & Export Promotion Organizations. 5. Equip students about the knowledge of role of logistic in the International trade & Role of technology in emerging export marketing.
Module 1 (Credit 1):	**Fundamentals of Export Marketing**
Learning Outcomes	**After learning the module, learners will be able to**
	• Understand fundamentals of export marketing and its significance. • Acquaint knowledge of composition and direction of India's Export Trade • Learn about trade barriers and trading blocs in the International Market • Evaluate Foreign Market Selection Process
Content Outline	• Concept and Significance of Export Marketing • Composition and Direction of India's Export trade • Trade barriers and Trading Blocs in the International Markets • World Trade Organization and – Objectives & Functions • Foreign Market Selection Process
Module 2 (Credit 1):	**India's Foreign Trade Policy & Export Promotion**

Organisations	
Learning Outcomes	**After learning the module, learners will be able to**
	• Understand India's Foreign Trade Policy and Trade Facilitations • Gain knowledge of various export promotions organization and Export marketing organizations • Learn students about knowledge of role of logistic in International trade its challenges and solutions • Understand role of technology in emerging trends
Content Outline	• India's foreign Trade policy 2015-20 -Highlights & Implications • Objectives of India's foreign trade policy • Benefits to the status holders • Export Promotions organizations & Export Marketing organizations • Role of logistic in International trade its challenges and solutions • Role of technology in emerging trends

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Export management, Balagopal, 2015, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. N.G. Kale, 2017, (Vipul prakashan)
- Export Marketing. Vaz, Michael.2018, (Manan Prakashan)
- International Trade Policy. Robertson, David,2014, (McMilan publication)
- International Trade theory & practice. P.N. Roy. 2015, (Wiley Eastern Lt.)
- International Trade & export management. Cherunilam Frances,2016, (Himalaya publishing House)
- Export Marketing. Rathar.2018, (Himalaya Publishing House)
- Aarthvyavastha. Ramnaresh Pandey2015, (Atlantic Publisher & Distributors)

- Articles from WTO, UNCTAD, and World Bank Reports

Course Syllabus:

Semester: III

3.5 OEC

Course Title	**Industrial Psychology - Organizational Behaviour**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the foundations of Organizational Behaviour
	2. Link managerial roles to organizational demands
	3. Map attitudes that influence work behaviour
	4. Outline factors affecting work behaviour
Module 1 (Credit 1) Organisational Behaviour	
Learning Outcomes	After learning the module, learners will be able to
	• Appraise the contributions of various disciplines to Organizational behaviour
	• Analyse the roles and challenges of managing organizational behaviour
Content Outline	• Organisational behaviour. Importance of interpersonal skills • Disciplines contributing to the field of OB • Management and Organisational Behaviour • Challenges and Opportunities in OB
Module 2 (Credit 1) Attitudes at Workplace	
Learning Outcomes	After learning the module, learners will be able to
	• Infer attitudes underlying patterns of work behaviour
	• Utilize understanding of job attitudes to increase job satisfaction
Content Outline	• Introduction to the concept of attitudes • Attitudes and behaviour • Job Attitudes

	• Job Satisfaction

Internal Exam -Nil

External Exam -50 Marks

References:

1 Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India

Additional Texts:

- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai.
- Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

COURSE SYLLABUS
Semester: III
3.5 -OEC

Course Title	**Marketing Management**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	• Understand and analyze the Concept and Significance of Marketing Management. • Familiarize with Marketing System mechanism and role of International Marketing Management • Prepare Strategic Marketing Management, & Difference between Marketing Management & Strategic Marketing Management. • Know and analyze Changing Marketing Scenario
Module 1 (Credit-1) INTRODUCTION TO MARKETING MANAGEMENT	
Learning Outcomes	After learning the module, learners will be able to:
	• Understand the Nature, Concepts of Marketing • Know the Functions and Importance of Marketing Management • Evaluate the Strategic Marketing Management & difference Between Traditional Marketing Management
Content Outline	• Marketing Management-Meaning and Nature of Marketing Management. • Functions and Importance of Marketing Management, • Concepts of Marketing, • Strategic Marketing Management, Difference between Marketing Management & Strategic Marketing Management
Module 2 (Credit 1)	**Marketing Planning & Changing Marketing Environment**
Learning Outcomes	After learning the module, learners will be able to
	• Acquaint the students with Marketing Planning & its process. • Understanding Marketing Mix. • Identifying & Analyzing Sales forecasting. • Know the factors Basis of segmentation.
Content Outline	• Marketing Planning-Concept, Significance & Process of Marketing Planning.

	• Marketing Mix- Meaning and Elements of Marketing Mix. • Sales forecasting-Concept, Methods and Importance. • Market Segmentation-Meaning, features, and Basis of segmentation.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Philip Kotler, (2015). Marketing Management. Pearson Education Asia, Prentice Hall, 12thedition.
- Philip Kotler & Kevin Keller, (2016). Marketing Management, 4Th edition.
- Rajan Saxena, (2015). Marketing Management, Tata McGraw Hill Education Private Limited New Delhi, 4th Edition.
- Pride William M. & Ferrell O.C. (2015). Marketing Concepts and Strategies, Biztantra, New Delhi, Twelfth edition.
- Peter Drucker, (2014). Management Challenges for the 21St Century, Harper Collins Publishers, New York,
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Dr. S. L. Gupta & Sumitra Pal, (2020) Consumer Behavior- An Indian Perspective (4nd Edition), Sultan Chand & Sons.
- Philip Kotler, Principles of Marketing Management (19th Edition), Pearson.

COURSE SYLLABUS
Semester: III
3.5 -OEC

Course Title	**Industrial Statistics**
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Apply concepts of probability and solve the problems 2. Apply concepts of binomial, Poisson and normal distribution for problems. 3. Application of decision theory. 4. Solve the problems using expected monetary value.
Module 1 (Credit 1)	**Theory of Probability**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Probability. • Solve simple Probability Questions
Content Outline	• Approaches to the calculation of probability. • Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required). • Conditional probability and Bayes' Theorem (Proof not required). • Expectation and variance of a random variable.
Module 2 (Credit 1)	**Probability Distributions**
Learning Outcomes	After learning the module, learners will be able to
	• Understand different probability distributions and their properties • Solve problems of different probability distributions
Content Outline	• Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution • Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of • Poisson distribution • Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL
External – 50-Marks

References:

- Statical techniques by S.P Gupta Sultan and Chand Prakashan.

COURSE SYLLABUS
Semester: III
3.5-OEC

Course Title	**Basics of Co-operative Management**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts and principles of co-operation. 2. Analyze the types of co-operative institutions and their functions. 3. Evaluate the significance of agriculture co-operatives and their role in rural development. 4. Differentiate between various forms of co-operatives and understand relevant legal frameworks.
Module 1 (Credit 1)	**Co-operative movement in India**
Learning Outcomes	After learning the module, learners will be able to
	• Define the meaning, definition, and features of co-operation. • Differentiate between the principles of co-operation and other economic principles. • Analyze the role of co-operation in economic development in India. • Evaluate the functions and importance of each type of co-operative institution.
Content Outline	• Introduction to Co-operative movement in India Meaning and definition of co-operation. • Features of co-operation. • Historical development and principles of co-operation. • Contribution of co-operatives to economic growth in India. • Overview of co-operative institutions
2 Module 2 (Credit 1)	**Agricultural Co-operatives.**
Learning Outcomes	After learning the module, learners will be able to

	• Explain the structure and functions of agricultural co-operatives. • Assess challenges faced by co-operatives like NAFED and suggest remedies. • Analyze the significance of co-operative farming and its limitations. • Evaluate the relevance of single-purpose and multi-purpose co-operatives in the modern economy.
Content Outline	• Structure and functions of agricultural co-operatives. • Co-operative Marketing- Structures, Functions, Problems & remedies • NAFED: Functions, problems, and remedies. • Types and issues in co-operative farming. • Single-purpose vs multi-purpose co-operatives • Summary of key co-operative laws in India.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- "India's Producer Companies & Small Farmers" Performance & Prospects (2023)
- "Principles of Cooperative Management" by B.S. Mathur. (2015)
- "Principles & Practices of Cooperative Marketing" Dr. B.K.Patil (2023)
- A Handbook of all Cooperatives Exams 2023 Edition (2023)
- Mathur G. R.: Co-operatives In India
- Sharada V.: The Theory of Co-operation (2012)
- New Dimension of Cooperative Management by G.S. Kamat (1978 & 2003)
- Cooperative Management & Administration by V.Kulandaisamy (2000 & 2002)
- Professional Management for the Cooperatives by A.K Shah
- Cooperative Democracy in Action by O.R. Krishnaswamy
- "Cooperative Management" by S Nakkiran (2006)
- Principles & Practices of Cooperative Management by G.S. Kamat
- Management Cooperative Enterprises by S.K.Sinha & R. Sahaya (1981)
- Theory, History & Practices of Cooperation by R.D. Bedi

COURSE SYLLABUS
Semester: III
3.5-OEC

Course Title	**Introduction to Treasury & Risk Management**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Demonstrate a thorough understanding of treasury management principles and practices. 2. Define treasury management, explain its scope, and describe its key functions, including cash management, liquidity management, financing, and risk management 3. Assess the various types of financial risks (interest rate, currency, and commodity risk) and develop hedging strategies. 4. Identify financial risks in treasury operations and implement appropriate hedging strategies using derivatives to mitigate interest rate, currency, and commodity risks 5. Assess the organizational structure of a treasury function, understand the role of Treasury Management Systems (TMS), and apply best practices in corporate governance and strategic financial decision-making.
Module 1 (Credit 1):	**Introduction to Treasury Management**
Learning Outcomes	After learning the module, learners will be able to
	• Define treasury management, outline its key functions and describe its role in corporate governance and strategy. • Evaluate the organizational structure of a treasury function and understand the role of Treasury Management Systems in enhancing efficiency and control.
Content Outline	• Definition and scope of treasury management. • Key functions of a treasury department (cash management, liquidity management, financing, and risk management). • Role of the treasury in corporate governance and strategy. • Overview of Treasury Management Systems (TMS). • Organizational structure of a treasury function.
Module 2 (Credit 1):	**Risk Management in Treasury**
Learning Outcomes	After learning the module, learners will be able to
	• Recognize key financial risks, including interest rate risk, currency risk, and commodity risk, and apply appropriate measurement techniques to evaluate their impact.
	• Implement hedging strategies using derivatives and apply effective risk management techniques to mitigate market and operational

	risks in treasury operations.
Content Outline	• Financial risk identification and measurement (interest rate risk, currency risk, commodity risk). • Hedging strategies using derivatives (forward contracts, options, and swaps). • The role of treasury in managing market risk and operational risk. • Interest rate and currency risk management techniques. • Case studies on risk management in treasury operations.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Bragg, S. M. (2020). *Treasury management: The practitioner's guide*.
- Brown, A. (2024). *Financial risk management for dummies*. American Broadcast Journal.
- Hong Kong Institute of Bankers (HKIB). (2021). *Corporate treasury management*.
- Myint, S., & Famery, F. (2018). *The handbook of corporate financial risk management*.
- Viswanath, P. V. (2016). *Treasury management: A practitioner's guide*. Macmillan Education, Indian Institute of Banking.

COURSE SYLLABUS
Semester: III
3.5-OEC

Course Title	**Principles of Economic Systems and Freedom**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the evolution and classification of economic systems and their impact on economic activities. 2. Analyze the role of incentives in various economic systems and their effect on economic decision-making. 3. Evaluate the efficiency criteria of different economic systems and their importance in economic growth. 4. Assess the significance of economic freedom and its role in the smooth functioning of an economy. 5. Develop a comparative understanding of different economic systems concerning social justice and development
Module 1(Credit 1)	**: Introduction to Economic System**
Learning Outcomes	After learning the module, learners will be able to
	• Define and explain the concept of an economic system. • Classify different types of economic systems (Capitalism, Socialism, and Mixed Economy). • Understand the functions and importance of economic systems in resource allocation. • Analyze the relationship between economic systems and social justice.
Content Outline	• Economic System- meaning & Definition, Evolution of Economic System • Classification of Economics System • Functions and importance of various economic systems • Economic Systems and Social Justice
Module 2(Credit 1)	: Economic Incentives and Freedom Across Market Structures
Learning Outcomes	After learning the module, learners will be able to
	• Define incentives and classify them into different types (monetary, non-monetary, moral, etc.).

	• Examine the role of incentives in motivating economic agents. • Compare how incentives work in different economic systems. • Assess the importance of incentives in driving economic growth and efficiency.
Content Outline	• Incentive-Meaning, Types of Incentives • Important Incentives under Various Economics Systems • Role of incentives in motivating economic agents. • Compare how incentives work in different economic systems. • Meaning, types of Economic freedom under various economic Systems.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Samuelson, P. A., & Nordhaus, W. D. (2020). Economics (20th ed.). McGraw-Hill Education.
- Mankiw, N. G. (2021). Principles of Economics (9th ed.). Cengage Learning.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- North, D. C. (1990). Institutions, Institutional Change, and Economic Performance. Cambridge University Press.
- Keynes, J. M. (1936). The General Theory of Employment, Interest, and Money. Macmillan.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Hayek, F. A. (1944). The Road to Serfdom. University of Chicago Press.
- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.

COURSE SYLLABUS
Semester: III
3.5-OEC

Course Title	**Financial Accounting Insights**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the various types of Calculating Depreciation and its effects on the business 2. Familiarize with the basics of foreign exchange transactions and its terminologies.
Module 1 (Credit 1)	**Depreciation Accounting**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the basic fundamentals of need and method of providing depreciation. • Correlate the life span of the asset with yearly extinguishment as expenditure.
Content Outline	**1.1 Theory:** • Introduction, Definition, • Identify Factors affecting depreciation, • Explain the purpose of depreciation, • Methods of calculating depreciation. **1.2 Problems on**: • Accounting Treatment, • Calculation of depreciation by Fixed Instalment Method, • Reducing Balance Method, • Change in the Method of Depreciation. • Preparation of Assets Account and Depreciation Account.
Module 2 (Credit 1)	**Accounting for Foreign Currency Transactions**
Learning Outcomes	After learning the module, learners will be able to

	• Understand the basics of foreign exchange transactions • Gain deep knowledge of necessary requisites of foreign exchange markets • Comprehend the terminologies used in FOREX markets • Familiarize with the accounting aspects of the transactions
Content Outline	**2.1 Theory:** • Participants of Foreign Exchange Markets, • Characteristics of Foreign Exchange Market, • Major Foreign Currencies that Trade Worldwide, • Meaning of Important Terms, • Requirements of Accounting Standard 11, • Accounting Procedure for Foreign Currency Transactions 2.2 **Problems on:** • Journal Entries for foreign Exchange transactions – Import and Export, • Receipts and payments, • Purchase of fixed assets in foreign currency. • Accounting for year-end adjustments

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Ainapure. (2023). *Advance accounting*. Manan Prakashan.
- Choudhary. (2023). *Corporate accounting*. Sheth Publishers.
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- Shukla, M. C., & Grewal, T. S. (2023). *Advance accountancy*. S. Chand & Co.

Course Syllabus
Semester: III
3.5-OEC

Course Title	**Business Communication**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	1. Acquire essential skills for effective business communication. 2. Interpret visual data from verbal data and vice-versa. 3. Know about the types of meetings, and draft minutes of meetings, circulars, representations, and memos. 4. Draft Credit and Collection letters.
Module 1 (Credit 1) Essential of Routine Business Communication	
Learning Outcomes	**After learning the module, learners will be able to**
	• Interpret data from visual to verbal and verbal to visual. • Know about various types of meetings, roles and responsibilities of the Chairperson, members and participants. • Draft notices, agenda and minutes of meetings, and draft representations, circulars memos
Content Outline	• Interpreting Data: Visual to Verbal and Verbal to Visual • Business Meetings: Types of Meetings; Preparing for a Meeting; Role and Responsibilities of Chairperson, Members and Participants, and Etiquettes. • Notices, agenda and minutes of meetings, and representations, circulars and memos.
Module 2 (Credit 1)	**Business Letters & Emails- Credit and Collection**
Learning Outcomes	**After learning this module, learners will be able to**
	• Learn the theory of Credit and Collection Letters. • Draft Credit and Collection letters.
Content Outline	• Theory: Credit and Collection Letters • Writing Credit Letters. • Writing Collection Letters.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External –50- Marks

References:

- Bovee, C. L., & Thill, J. V. (2018). *Business communication today* (14th ed.). Pearson.
- Doctor, A., & Doctor, A. (2019). *Business communication*. Sheth Publishers.
- Guffey, M. E., & Loewy, D. (2016). *Essentials of business communication* (10th ed.). Cengage Learning.
- Jain, P., & Sharma, P. (2014). *Behind every good decision: How anyone can use business analytics to turn data into profitable insight*. AMACOM.
- Knaflic, C. N. (2015). *Storytelling with data: A data visualization guide for business professionals*. Wiley.
- Locker, K. O., & Kaczmarek, S. K. (2013). *Business communication: Building critical skills* (6th ed.). McGraw-Hill Education.
- Locker, K. O., & Kienzler, D. S. (2015). *Business and administrative communication* (11th ed.). McGraw-Hill Education.
- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
- Williams, V. (2020). Chapter 6: Emails, memos and letters. In *Fundamentals of business communication*.
- BC campus (2020) Open Textbooks.

Course Syllabus

Semester: III

3.7 – Major Core
(Finance Specialization III)

Course Title	**Managerial Accounting**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the basic concepts and scope of managerial accounting 2. Apply costing techniques for managerial decision making 3. Analyze cost information for planning and control 4. Evaluate business decisions using marginal and standard costing tools
Module 1 (Credit 1) - Fundamentals of Management Accounting	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Define the meaning, nature, and scope of Management Accounting • Explain the objectives and importance of Management Accounting in business organizations • Differentiate between Management Accounting, Financial Accounting, and Cost Accounting • Describe the role and functions of a Management Accountant • Apply basic management accounting concepts for managerial planning and decision-making
Content Outline	• Meaning, nature, and scope of Management Accounting • Objectives and importance of Management Accounting • Management Accounting vs Financial Accounting vs Cost Accounting • Role and functions of Management Accountant
Module 2 (Credit 1) Marginal Costing and Standard Costing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the principles and features of marginal and standard costing • Classify costs into fixed and variable costs for cost analysis

	• Compute contribution, break-even point, margin of safety, and P/V ratio • Apply marginal costing techniques for managerial decision making • Analyze material and labour variances for cost control purposes
Content Outline	A. Theory • Meaning, principles, and features of marginal costing • Fixed cost and variable cost - concept and classification • Contribution, P/V ratio, and margin of safety - concept • Meaning, objectives, and importance of standard costing • Advantages and limitations of standard costing • Importance of variance analysis in cost control B. Practical Problems • Marginal Costing Problems on – • Contribution and profit computation • Break-even point • Margin of safety • P/V ratio • Decision-making problems - Make or buy decisions, Shut-down decisions, Special order decisions • Standard Costing Problems on - • Material variances (basic) • Labour variances (basic)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - NIL

References -

1. Agarwal, M. L., & Gupta, K. L. (2022). Management accounting. Sahitya Bhawan Publications.
2. Arora, M. N. (2021). Management accounting: Theory, problems and solutions. Himalaya Publishing House.
3. Banerjee, B. (2015). Fundamentals of cost accounting. PHI Learning.
4. Bhattacharyya, D. (2011). Management accounting. Pearson Education India.
5. Jain, S. P., & Narang, K. L. (2020). Cost and management accounting. Kalyani Publishers.
6. Jha, N. (2016). Managerial accounting. Himalaya Publishing House.
7. Khan, M. Y., & Jain, P. K. (2021). Management accounting: Text, problems and cases (8th ed.). McGraw-Hill Education India.
8. Lal, J., & Srivastava, S. (2013). Cost accounting (5th ed.). McGraw-Hill Education India.
9. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of management accounting. Sultan Chand & Sons.
10. Mehta, B. K. (2021). Management accounting. SBPD Publications.
11. Pandey, I. M. (2015). Management accounting. Vikas Publishing House.
12. Rustagi, R. P. (2022). Management accounting. Taxmann Publications.
13. Sharma, R. K., & Gupta, S. K. (2020). Management accounting: Principles and practice. Kalyani Publishers.
14. Singhvi, N. M., & Bodhanwala, R. J. (2022). Management accounting: Text and cases (3rd ed.). PHI Learning.

Semester: III

3.7 – Major Core

(HR Specialization III)

Course Title	**Compensation Management**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand compensation and compensation management. 2. Identify types of compensation and employee benefits. 3. Analyze factors affecting wage fixation and national pay differences. 4. Understand wage determination and administration in India. 5. Apply wage policies, wage boards, and pay commission concepts.
Module 1 (Credit 1) - Introduction to Compensation Management	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand the concept of compensation. • Identify types of compensation and wage theories. • Explain wage fixation criteria. • Analyze factors influencing compensation practices.
Content Outline	• Meaning and concept of Compensation • Types of Compensation • Meaning & Concept of Compensation Management • Theories of Wages • Criteria of Wage Fixation • Institutional and cultural factors influencing compensation practices • Factors causing national differences in compensation
Module 2 (Credit 1) - Employee Benefits and Wage Determination	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand types of employee benefits. • Differentiate statutory and non-statutory benefits. • Explain wage determination and administration. • Understand wage policy, wage boards, and pay commissions.
Content Outline	• Concept, Importance, Nature and types of employee benefits • Statutory employee benefits (benefits required by law) • Non-statutory employee benefits • Wage Determination and Administration • Principles of wage and salary administration • Methods of wage determination in India • Wage policy in India • Wage Boards – structure, scope, and functions • Pay Commissions

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - NIL

References -

1. Bhatia, K. (2021). Compensation Management (1st ed.). Himalaya Publishing House.
2. Bhattacharyya, D. K. (2024). Compensation Management (3rd ed.). Oxford University Press.
3. Goel, D. (2023). Performance appraisal and compensation management: A modern approach (3rd ed.). PHI Learning.
4. Milkovich, G. T., Newman, J. M., & Venkata Ratnam, C. S. (2017). Compensation (9th ed.). McGraw Hill Education India.

5. Sarma, A. M. (2022). Understanding wage system (2nd ed.). Himalaya Publishing House.
6. Sharma, R. C., & Sharma, S. (2024). Compensation and reward management: Wage and salary administration and benefits (1st ed.). Routledge India.
7. Singh, B. D. (2017). Compensation and reward management (3rd ed.). Excel Books India.
8. Vijaya Rao, M. S., Roy, P. S., & Ruben, V. M. (2021). Compensation management (1st ed.). Iterative International Publishers.

Semester: III

3.7 – Major Core

(Marketing Specialization III)

Course Title	**Rural Marketing**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	• Describe the importance of the rural market and explain how it has changed over the years in the Indian context. • Identify the differences between rural and urban consumers by analyzing their social, cultural, and economic backgrounds. • Explain the steps a rural consumer takes before buying a product and how local "opinion leaders" influence their final choice. • Analyze the major challenges of selling in rural areas and suggest practical solutions to overcome them. • Design effective marketing plans that respect the traditions and specific needs of rural communities.
Module 1 (Credit 1) - Introduction to Rural Marketing and Rural Consumer	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand and explain the meaning, scope, need, and importance of rural marketing in the Indian context. • Analyze the nature of rural markets along with the challenges and opportunities in rural marketing. • Evaluate the evolution of rural markets and the present rural market scenario in India.
Content Outline	• Meaning and Definition of Rural Marketing • Scope, Need and Importance of Rural Marketing • Nature of Rural Markets • Challenges and Opportunities in Rural Marketing • Evolution of Rural Markets • Rural Market Scenario in India
Module 2 (Credit 1) Rural Consumer Behaviour	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand and explain the meaning, concept, and characteristics of rural consumer behaviour. • Identify and analyze the economic, social, and cultural factors influencing rural consumer buying behaviour. • Analyze the rural consumer buying process and the factors affecting purchase decisions of rural consumers. • Evaluate the role of opinion leaders in influencing buying behaviour in rural markets. • Apply the understanding of rural consumer behaviour to develop appropriate marketing strategies for rural consumers.
Content Outline	• Meaning and Concept of Rural Consumer Behaviour • Characteristics of Rural Consumers • Factors Influencing Rural Consumer Buying Behaviour • Cultural and Social Influences on Rural Consumers • Rural Consumer Buying Process • Factors Affecting Purchase Decisions of Rural Consumers • Role of Opinion Leaders in Rural Markets

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignment or short test on rural marketing concepts
- Simple market survey on rural consumer buying behaviour
- Project on rural products or local rural businesses
- Case study or group discussion on rural marketing challenges

External - NIL

References

1. Agrawal, M. (2009). Consumer behaviour and rural marketing in India. New Century Publications.
2. Badi, R. V., & Badi, N. V. (2024). Rural marketing (4th ed.). Himalaya Publishing House.
3. Bhattacharyya, S. K. (2026). Rural marketing. Indian Books and Periodicals.
4. Dogra, B., & Ghuman, K. (2008). Rural marketing: Concepts and practices. Tata McGraw-Hill Education.
5. Kashyap, P. (2023). Rural marketing (4th ed.). Pearson Education India.
6. Krishnamacharyulu, C. S. G., & Ramakrishnan, L. (2011). Rural marketing: Text and cases (2nd ed.). Pearson Education India.
7. Rathore, R. (2025). Rural marketing: Insights and strategies. Atharva Publications.
8. Velayudhan, S. K. (2023). Rural marketing: Growing the non-urban consumer (3rd ed.). Routledge India.

B.COM IN MANAGEMENT STUDIES

SEMESTER IV

ACADEMIC YEAR: 2026-27

COURSE SYLLABUS
Semester: V
4.1- Major Core

(Finance Specialization)

Course Title	**Advanced Financial Management**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Develop the ability to develop strategic financial plans and analyze financial statements for sound decision-making. 2. Apply advanced capital budgeting techniques to optimize investment decisions. 3. Design effective credit policies and collection strategies to optimize accounts receivable management. 4. Demonstrate proficiency in cash forecasting, monitoring, and managing cash reserves for optimal liquidity.
Module 1 (Credit 1) Financial Planning and Analysis	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	● To Understand Strategic Financial Planning ● To Evaluate Financial Health
Content Outline	**Theory:** ● Strategic Financial Planning ● Forecasting Techniques and Budgeting **Practical:** ● Preparation of Pro Forma Financial Statements ● Ratio Analysis for Financial Decision Making
Module 2 (Credit 1) : Capital Budgeting and Investment Decisions	

Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● To learn to apply Capital Budgeting Techniques ● To Incorporate Risk Analysis ● To be able to Optimize Investment Portfolios:
Content Outline	**Theory:** ● Principles of Capital Budgeting ● Risk Analysis in Investment Decisions **Practical:** ● Net Present Value (NPV), Internal Rate of Return (IRR), and Payback Period Calculations ● Simulation Models for Investment Appraisal
Module 3 (Credit 1) :	**Management of Account Receivables**
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● To develop a comprehensive understanding of managing accounts receivables, inventory, and cash as essential components of working capital. ● To design effective credit policies and collection strategies to optimize accounts receivable management. ● To apply inventory management techniques like EOQ, JIT, and ABC analysis to minimize costs and ensure operational efficiency.
Content Outline	**Theory-** ● Concept & Importance ● Credit Policy – Nature & Goals ● Factors affecting Credit Policy ● Need for granting credit ● Credit Policy Variables
Module 4 (Credit 1) :Inventory & Cash Management	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• To apply inventory management techniques like EOQ, JIT, and ABC analysis to minimize costs and ensure operational efficiency. • To utilize financial tools and models to support decision-making in accounts receivable, inventory, and cash management.
Content Outline	**Theory-** • Meaning & Objectives of cash management • Motives of holding cash • Strategies of Cash Management • Importance & Techniques of Inventory Management

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- References :
- Advanced Financial Management" by C. Paramasivan and T. Subramanian (2020)
- Advanced Financial Management" by A.N. Sridhar (2024)
- Financial Management: Theory, Concepts, and Problems" by R.P. Rustagi (March 2024)
- Advanced Financial Management" by Dr. Khan and Jain

COURSE SYLLABUS
Semester:
4.1- Major (Core)

Human Resource Specialization

Course Title	**Industrial Relations**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1) Provide intensive theoretical and practical knowledge of IR and Trade Union 2) Provide outline position of IR in Indian Prospective 3) Provide practical information about how to handle grievances
Module 1 (Credit 1) : Industrial Relations Perspective	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Students will be able to understand the concept, characteristics, and importance of Industrial Relations (IR) • Helps students to analyze the factors affecting IR, approaches to IR, and the prerequisites for successful IR. • Evaluate the scope, programs, and key aspects of IR, including its characteristics.
Content Outline	• Impact of Industrial Relation • Concept, Characteristics of IR, Importance of IR • Scope of IR • Factors Affecting IR, Approaches to IR, • Pre – requisite for successful IR • Programme, Evaluation& aspects of IR, Characteristics of IR
Module 2 (Credit 1) Labour Welfare	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Understand the introduction and significance of welfare provisions in the workplace. • Identify the impact of personal problems like absenteeism, employee morale, and motivation on productivity. • Analyze the role of health and safety measures in promoting conflict resolution and cooperation within the organization.

Content Outline	• Introduction. Welfare Provisions • Personal Problems • Absenteeism, Employee Morale and Motivation • Health and Safety, Conflict to Cooperation
Module 3 (Credit 1) : Industrial Disputes & Discipline and Grievance Management	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Learn about the forms, causes, and resolution of industrial disputes. • Understand the role of negotiations, conciliation, and arbitration. • Explore grievance handling, discipline procedures, and collective bargaining.
Content Outline	• Industrial Disputes • Forms, Types, Causes, Preventions & Settlement of Dispute • Role and process of Negotiations- conciliation & arbitration • Discipline & Grievance Management • Grievance procedure, disciplinary procedure. • Collective Bargaining: • Introduction, Nature or Characteristics • Essential for collective bargaining, procedure of collective bargaining.
Module 4 (Credit 1) Trade Union Concept	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Equip students with knowledge about the concept, features, and functions of trade unions in India. • Highlight the types, structure, and problems faced by trade unions. • Enable students to identify the essentials for the success of trade unions.
Content Outline	• Trade Union Movement in India • Trade union concept • General features • Function - Types & Structure of Trade Union, • Problems of Trade unions, Essentials for success of Trade Unions

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- Industrial Relation, Arjun Monappa,Tata McGrawHill, 2002.
- Industrial Relations, Subba Rao, Himalaya Publication.
- Industrial Relations, Arun Monoppa,Tata McGrw Hill, 2002.
- Industrial Relations, Concepts and Legal Framework, A.M.Sharma, Himalaya, 1999.
- Personnel Management, C.B. Mamoria, Himalaya Publication.

COURSE SYLLABUS
Semester: IV
4.1- Major (Core)

(Marketing Specialization)

Course Title	**Product Management**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Students will understand the entire product management lifecycle, from ideation to product launch, including key concepts like MVP, lean startup, and design thinking. 2. They will develop skills to identify meaningful problems, craft product visions, and create effective product strategies aligned with organizational goals. 3. Students will gain hands-on experience in collaborating with cross-functional teams and managing product development processes. 4. They will learn to execute successful product launches, analyze growth strategies, and incorporate user feedback for continuous product optimization.
Module 1 (Credit 1) Introduction to Product Management	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Introduce the concept, evolution, and significance of product management. • Familiarize students with the role and responsibilities of a product manager.
Content Outline	• Fundamentals of Product Management • Definition and scope. • Evolution of product management as a discipline. • Importance in today's business landscape. • Role of the Product Manager • Responsibilities during the product lifecycle. • Collaboration with cross-functional teams (marketing, engineering, design). • Customizing communication strategies based on stakeholders
Module 2 (Credit 1) Problem Identification and Product Vision	

Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Teach techniques to identify meaningful problems. • Guide students in crafting a product vision aligned with organizational goals. • Introduce research methodologies and the concept of user personas.
Content Outline	● Identifying Problems Worth Solving ● Customer discovery techniques. ● Qualitative and quantitative research methods. ● Developing Product Vision and Strategy ● Crafting a compelling product vision. ● Building a Business Model Canvas. ● Defining a Minimum Viable Product (MVP) and aligning with KPIs. ● Creating User Personas and PRDs ● Steps to develop user personas. ● Components of a Product Requirements Document (PRD).
Module 3 (Credit 1) Design Thinking and Product Development	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to ● Introduce design thinking and its application in product management. ● Provide hands-on experience with design sprint phases. ● Discuss product development methodologies and team collaboration.
Content Outline	● Introduction to Design Thinking and Design Sprints Phases: Understand, Define, Sketch, Decide, Prototype, and Validate. ● Managing Product Development Teams a. Building credibility and trust. b. Influencing without authority. c. Best practices for distributed team collaboration. ● Development Methodologies-Understanding the product development lifecycle.
Module 4 (Credit 1) Product Launch and Growth Strategies	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Equip students with knowledge about the product launch process. • Highlight the role of marketing and post-launch feedback in product success. • Enable students to analyze growth strategies and conduct A/B testing.

Content Outline	Setting Up the Launch Process • Step-by-step guide to planning a product launch. • Scaling strategies and risk mitigation. ● Marketing and Growth Strategies • Competitor analysis and pricing strategies. ● Launch Execution and Post-Launch Feedback • Developing rollout timelines and user guides. • Conducting A/B tests to validate new features.

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks
References:

- "Cagan, M. (2017). Inspired: How to create products customers love. Wiley.
- Olsen, D. (2015). The lean product playbook: How to innovate with minimum viable products and rapid customer feedback. Wiley.
- Detroja, P., Mehta, N., & Agashe, A. (2020). Product management's sacred seven: The skills required to be a great product manager. Wiley.
- Ries, E. (2011). The lean startup: How today's entrepreneurs use continuous innovation to create radically successful businesses. Crown Business.
- Soni, S. (2020). The art of product management: Lessons from a practitioner. Wiley.

COURSE SYLLABUS

Semester: IV

4.2- Major (Core)

(FINANCE SPECIALIZATION)

Course Title	**Personal Finance**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1) Create and manage a personalized financial plan for achieving short- and long-term goals. 2) Analyze savings, investments, and taxation to optimize wealth creation and tax efficiency. 3) Effectively manage debt, credit, and maintain a healthy credit score. 4) Design a retirement plan and adopt financial discipline for long-term financial stability.
Module 1 (Credit 1) Introduction to personal finance & financial planning	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Understand the fundamentals of personal finance and its importance in everyday life. • Learn to set financial goals and create a practical budget for effective money management. • Develop skills to track income, control expenses, and build an emergency fund.
Content Outline	• Definition and Scope of Personal Finance • Importance of Financial Literacy • Budgeting Tools and Techniques (50-30-20 Rule, Zero-based Budgeting) • Tracking Income and Expenses

	• Building an Emergency Fund
Module 2 (Credit 1) Savings and Investment	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand various saving options and their role in building financial security. • Analyze investment instruments based on risk, return, and personal financial goals. • Apply the concept of compounding and tax-saving strategies to maximize investment growth.
Content Outline	**Savings:** • Types of Savings Accounts • Fixed Deposits and Recurring Deposits • Benefits of Saving Early **Investments:** • Basics of Stock Market, Bonds, and Mutual Funds • Role of SIPs in Wealth Building • Risk vs. Return: Understanding Your Risk Appetite • Power of Compounding in Investments
Module 3 (Credit 1) Debt Management & Insurance	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Differentiate between good and bad debt and apply strategies to manage loans effectively. • Understand credit card usage, benefits, risks, and develop skills for responsible credit management. • Build and maintain a strong credit score to enhance financial credibility and access to credit.

Content Outline	• Understanding Debt: Good Debt vs. Bad Debt • Loans: Types, Interest Rates, and EMI Calculations • Credit Cards: Benefits, Pitfalls, and How to Use Them Wisely • Credit Score: Importance and Strategies to Maintain a Good Score • Avoiding and Managing Debt Traps
Module 4 (Credit 1) Retirement Planning & Financial Discipline	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Estimate retirement corpus needs and select suitable retirement planning tools such as NPS, PPF, and pension plans. • Understand the tax benefits associated with retirement savings and investments. • Cultivate financial discipline and develop strategies for sustainable wealth creation and long-term financial security.
Content Outline	• Importance of Retirement Planning • Pension Plans, Provident Funds, and NPS • Calculating Retirement Corpus Needs • Tax Benefits of Retirement Planning • Cultivating Financial Discipline: Setting Priorities and Monitoring Progress

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10

4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. (2020). *Personal finance* (13th ed.). McGraw-Hill Education.
- Madura, J. (2021). *Personal finance* (7th ed.). Pearson.
- Chandra, P. (2017). *Investment analysis and portfolio management* (5th ed.). McGraw-Hill Education.
- Bodie, Z., Kane, A., & Marcus, A. J. (2021). *Investments* (12th ed.). McGraw-Hill Education.
- Kothari, R. (2018). *Financial services in India: Concepts and applications* (4th ed.). Sage Publications.
- National Institute of Securities Markets. (2019). *Mutual fund distributors certification examination workbook*. NISM.
- Reserve Bank of India. (2022). *Financial education handbook*. RBI.
- Government of India. (2023). *National pension system (NPS) – Subscriber handbook*. Pension Fund Regulatory and Development Authority (PFRDA).
- Malkiel, B. G. (2020). *A random walk down Wall Street* (12th ed.). W. W. Norton & Company.
- Sinha, M. (2020). *Financial planning: A ready reckoner*. McGraw-Hill Education.

COURSE SYLLABUS
Semester: IV
4.2- Major (Core)

HR SPECIALIZATION

Course Title	**International Human Resource Management**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Develop necessary skill in the students for application of issues pertaining to international human resource management 2. Develop knowledge about managing human resource in diverse culture 3. Understand the impact of globalization and multiculturalism on HR practices and cross-cultural management. 4. Learn the processes of international HR planning, recruitment, selection, and talent development.
Module 1 (Credit 1) Globalization & Multiculturalism,	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Analyze the nature, drivers, and effects of globalization across economic, political, cultural, technological, and environmental domains. • Evaluate the concept of multiculturalism, its dimensions, and the strategies for managing cultural predisposition in global organizations. • Develop strategies to manage cross-cultural differences and overcome barriers to enhance global collaboration and organizational effectiveness.
Content Outline	• Globalization – Nature, Drivers, Effects, Advancements due to Globalization (Economic, Political. Cultural, Technological, Environmental) • Multiculturalism – Definition, Dimensions. • Cultural Predisposition, Managing Cultural Predisposition. • Cross Cultural Differences, Managing Across Cultures and Overcoming Barriers.

Module 2 (Credit 1) :Staffing in IHRM	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand the key principles of IHRM planning and apply international recruitment and selection strategies to build a global talent pool. • Analyze and implement training, development, and compensation strategies that align with international business goals and cross-cultural dynamics. • Evaluate the success and challenges of cross-cultural mergers and acquisitions through an HR lens, focusing on integration and employee reintegration strategies.
Content Outline	• Staffing Strategies in International Business, IHR Planning, International Recruitment and Selection Processes, Recruitment and Selection, • Training and Development for Global Competence • International Compensation and Benefits Management • Repatriation and Employee Reintegration • HRM in Cross-Cultural Mergers & Acquisitions • Success and Failure Analysis of Mergers & Acquisitions from an HR Perspective
Module 3 (Credit 1): Ethics and Cross Culture IN IHRM	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Develop knowledge on impact of cross culture on HRM • Learner will gain the information about Global Workforce Management
Content Outline	• International Business ethics and IHRM: Meaning of Business Ethics, Global Values, Operationalizing Corporate ethics of HR in overall corporate ethics program. • Cross Cultural Management: Managing Work Diversity in

	Workforce, Role of IHRM in cross culture management.
Module 4 (Credit 1) Recent trends in IHRM	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Develop knowledge about International HRM trends and Challenges.
Content Outline	• Emerging Trends in IHRM, • Offshoring meaning and importance. • IHRM and Virtual Organization- Meaning, Features, Managing HR in Virtual Organizations

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- International Human Resource Management- Text And Cases, K Aswathappa, Sadhna Dash, Tata McGraw-Hill.
- Managing the Global Workforce, Paula Caligiuri, David Lepak, Jaime Bonache, John Wiley & Sons Ltd.

COURSE SYLLABUS
Semester: IV
4.2- Major (Core)

(Marketing Specialization)

Course Title	**Retail Management**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Define the key concepts of retailing and understand its relevance in the modern market. 2. Analyze the types and classification of retail outlets and their operations. 3. Apply retail management concepts to store planning, layout, and visual merchandising. 4. Evaluate retail pricing strategies, the role of technology in retail, and the future of e-retailing. 5. Develop practical solutions to challenges in retail through case studies and activities.
Module 1 (Credit 1) Introduction to Retailing	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Define retailing, its features, and its importance in the modern economy. • Analyze the factors influencing the retail industry and the challenges faced by retailers. • Evaluate the growth and future prospects of retailing in the Indian scenario.
Content Outline	• Definition, importance, and features of retailing • Factors influencing the retail industry • Challenges faced by retailers • Growth of retail in recent years

	• Future prospects of retailing in India
Module 2 (Credit 1) Classification of Retail Outlets and Retail Formats	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Differentiate between organized and unorganized retail formats. • Classify retail outlets based on channels, merchandise sold, and ownership types. • Evaluate the role of multichannel and omnichannel retailing in the modern market.
Content Outline	• Organized vs. Unorganized retail • Classification based on: • Channels (online, offline, multichannel) • Type of merchandise (FMCG, apparel, electronics, etc.) • Type of ownership (independent stores, franchises, corporate chains) • Multichannel and omnichannel retail formats
Module 3 (Credit 1) Retail Store Planning and Visual Merchandising	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand the importance of store location planning and factors influencing it. • Design effective store layouts and apply concepts of visual merchandising. • Evaluate the impact of store ambiance and design on consumer behaviour.
Content Outline	• Retail Store Location, Layout, and Visual Merchandising • Retail store location planning and site selection • Store layout: Types (grid, free-flow, loop, etc.) • Concept and elements of visual merchandising

	(displays, signage, lighting) • Role of visual merchandising in influencing customer decisions
Module 4 (Credit 1) Retail Pricing Strategies and Technology in Retailing	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand retail pricing concepts, policies, and strategies. • Analyse the role of technology in retail, including online shopping, e-CRM, and database marketing. • Evaluate case studies on retail practices and strategies in the digital era.
Content Outline	• Pricing Strategies and Technology in Retailing • Concept of retail price and its elements • Retail pricing policies and strategies • Role of technology in retailing: • Online shopping and e-retailing • Database marketing • E-CRM (Electronic Customer Relationship Management) • Case studies on successful retail businesses

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report / Test	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

- Berman, B., & Evans, J. R. (2018). Retail Management: A Strategic Approach. Pearson.
- Levy, M., Weitz, B. A., & Grewal, D. (2021). Retailing Management. McGraw Hill.
- Dunne, P., Lusch, R. F., & Carver, J. R. (2019). Retailing. Cengage Learning.
- Pradhan, S. (2020). Retailing Management: Text and Cases. McGraw Hill.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.

COURSE SYLLABUS
Semester: IV
4.3-Minor Stream

Course Title	**International Economics**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand issues related to international business. 2. Illustrate the theories associated with international trade and exchange rate 3. Analyze the functioning world trade organization and regional economic integrations 4. Explain the structure and various aspects of disequilibrium in the BOP
Module 1 (Credit 1) 1. Introduction to International Business	
Learning Outcomes	After learning the module, learners will be able to
	• Discuss the various aspects of International Business • Differentiate between international and domestic business and learn various modes of entry into international business. • Comprehend the economic, cultural, and political environments affecting international business. • Understand the concept of globalization, its merits and demerits.
Content Outline	• Meaning of International Business, the difference between Domestic Business and International Business • International Business Environment –PESTEL Analysis • Modes of Entry into International Business • Meaning, Merits and Demerits of Globalization
Module 2(Credit 1) Theories of Trade and Commercial Policy	
Learning Outcomes	After learning the module, learners will be able to

	• Explain David Ricardo's theory of Comparative Cost Advantages. • Analyze Heckscher-Ohlin's Modern Theory of International Trade. • Review free trade and protective trade policies • Interpret the protective measures.
Content Outline	• David Ricardo's Comparative Cost Advantages • Heckscher- Ohlin's Modern Theory of International Trade • Free trade and policy of Protection- Merits and demerits • Tariffs and non-tariff barriers- anti-dumping duties, countervailing duties, voluntary export restraint, Sanitary and Phytosanitary measures
Module 3(Credit 1) International Organization and Regional Economic Integration	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the objectives functions and principles of the World Trade Organization (WTO). • Discuss the key WTO agreements and Dispute Settlement Mechanism • Analyze the different stages of regional economic groupings • Review the functioning of the European Union, BRICS
Content Outline	• Objectives, Functions, and Principles of WTO • Agreements of WTO-TRIPS, TRIMS, GATS, Agreement on Agriculture, 3.3 Dispute Settlement Mechanism under WTO • Stages of Regional Economic Integration - Preferential Trade Arrangement, Free Trade Area, Customs Union, Common Market, Economic Union, Regional Economic Integration-European Union, BRICS
Module 4 (Credit 1) Balance of Payments and Foreign Exchange Market	
Learning Outcomes	After learning the module, learners will be able to

	• Understand the structure and components of the Balance of Payments (BOP), including current and capital accounts. • Learn about the causes of disequilibrium in the BOP and correction methods. • Comprehend the functions of the foreign exchange market and the determination of exchange rates using theories like Balance of Payment and Purchasing Power Parity. • Differentiate between fixed and floating exchange rates, and understand spot and forward rates.
a) **Content Outline**	• Structure of BOP, Balance of Trade, and Balance of Payment, • Meaning and causes of disequilibrium in the BOP, Autonomous & Accommodating transactions, Monetary & non-monetary methods for correcting disequilibrium in the BOP • Meaning and Functions of Foreign Exchange, Concept of spot and Forward Exchange Rate, Fixed & floating Exchange Rate • Theories of Determination of exchange rates- Balance of payment theory, Purchasing Power Parity theory

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Introduction to International Business • Poster Presentation -Visual poster comparing domestic vs international business with Indian company examples	15
2	Theories of Trade and Commercial Policy • Group Debate: " Protectionism is necessary for developing economies."	15
3	International Organizations and Regional Integration • Case Study Review-Select a WTO dispute or a regional bloc issue (e.g., ASEAN, European Union)	10
4	Balance of Payments and Foreign Exchange- • Crossword or Concept Puzzle-Based on BOP components, exchange rate terms, and key theories (PPP, BoP theory)	10
	Total 50 Marks	**50**

External – 50 Marks

Reference Books:

- Banik, N. (2015). Indian economy: A macroeconomic perspective. Sage Publications India.
- Salvatore, D. (2020). International economics: An Indian adaptation (13th ed.). McGraw-Hill Education.
- Thomas, A. M. (2021). Macroeconomics: An introduction. Cambridge University
- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). International Business: Environments and Operations (16th ed.). Pearson.
- Hill, C. W. L., & Hult, G. T. M. (2021). International Business: Competing in the Global Marketplace (13th ed.). McGraw-Hill Education.
- Rugman, A. M., & Collinson, S. (2016). International Business (6th ed.). Pearson.
- Ghemawat, P. (2017). The Laws of Globalization and Business Applications. Cambridge University Press.
- Ricardo, D. (1817). On the Principles of Political Economy and Taxation. John Murray.
- Heckscher, E., & Ohlin, B. (1933). Interregional and International Trade. Harvard University Press.
- Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). International Economics: Theory and Policy (11th ed.). Pearson.
- Bhagwati, J. N. (2002). Free Trade Today. Princeton University Press.
- Rodrik, D. (2011). The Globalization Paradox: Democracy and the Future of the World Economy. W. W. Norton & Company.
- World Trade Organization (WTO). (2015). The WTO Agreements: The Marrakesh Agreement Establishing the World Trade Organization and its Annexes. Cambridge University Press.
- Hoekman, B. M., & Kostecki, M. M. (2009). The Political Economy of the World Trading System: The WTO and Beyond (3rd ed.). Oxford University Press.
- Baldwin, R. E. (2016). The Great Convergence: Information Technology and the New Globalization. Harvard University Press.
- Ethier, W. J. (1998). The New Regionalism. The Economic Journal, 108(449), 1149-1161.
- Krugman, P. R., & Obstfeld, M. (2022). International Finance: Theory and Policy (12th ed.). Pearson.
- Salvatore, D. (2019). International Economics (13th ed.). Wiley.
- Frenkel, J. A., & Johnson, H. G. (1976). The Monetary Approach to the Balance of Payments. Allen & Unwin.
- Dornbusch, R. (1986). Exchange Rate Economics: Where Do We Stand? Brookings Papers on Economic Activity, 1(1986), 143-185.
- Cassel, G. (1918). Abnormal Deviations in International Exchanges. The Economic Journal, 28(112), 413-415.

COURSE SYLLABUS
Semester: IV
4.3-Minor Stream

Course Title	**Business Law II**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand key business laws including the Companies Act, 2013, Intellectual Property Rights (IPR) Acts, the Indian Partnership Act, 1932, LLP Act, 2008, and the Consumer Protection Act, 1986. 2. Analyze the legal frameworks for company formation, governance, partnership structures, intellectual property protection, and consumer rights. 3. Apply knowledge of corporate, intellectual property, and consumer protection laws to resolve real-world business challenges and ensure compliance. 4. Develop the ability to make informed legal decisions in business transactions, enhancing ethical practices and risk management strategies.
Module 1 (Credit 1)	**Partnership Acts**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the Indian Partnership Act, 1932, including the definition, essentials, types of partnerships, partnership deed, and the process of reconstitution and dissolution of a firm. • Analyze the test of partnership and the significance of profit-sharing, as well as the management and ownership of partnership property. • Comprehend the concept and features of Limited Liability Partnerships (LLP), distinguishing it from partnerships and companies, and understanding the liability of LLPs and partners. • Apply knowledge of LLP formation, conversion, and dissolution

	to real-world business situations, ensuring legal compliance and informed decision-making.
Content Outline	**1.1 Indian Partnership Act, 1932** Definition, Essentials, Types of Partnerships and types of Partners Test of partnership, and Sharing of profits is not the real test of partnership (Sec 6), Partnership deed, and property of the firm, Reconstitution of Partnership firms, Dissolution of the firm. **1.2 Limited Liability Partnership, 2008** Definitions, Concept, Salient features, Nature of LLP, Distinction between LLP, Partnership and Company, Liability of LLP and liability of its partners, Conversion to LLP, Winding up and Dissolution of the LLP
Module 2 (Credit 1):	**The Companies Act, 2013**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the key concepts of company formation, features, and types including public, private, holding, and subsidiary companies, along with their legal distinctions. • Comprehend the legal documents required for a company, such as the Memorandum of Association, Articles of Association, and the requirements for a prospectus. • Analyze important doctrines in company law, such as the Doctrine of Ultra Vires and the Doctrine of Indoor Management, and their impact on company operations. • Learn the procedures for company membership, acquisition and cessation of membership, and the basic concept of company meetings like AGMs and EGMs.
Content Outline	• Definition and Features of a Company, Kinds of Companies • Public Companies, Private Company and Privileges of Private Company. Distinction between Public Company and Private

	Company, Holding Company and Subsidiary Company. • Memorandum of Association and Articles of Association of a Company. • Doctrine of Ultra Virus, Doctrine of Indoor Management. • Membership: Who can be member of a Company? Acquisition and cessation of membership • Definition of a Prospectus and its legal Requirement, Contents of a Prospectus, A Statement in Lien of a prospectus • Meetings of a Company – AGM & EGM (Sec 96, 100)
Module 3 (Credit 1):	**Intellectual Property Right (IPR) Acts**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the fundamentals of Intellectual Property Rights (IPR) in India, including the various types of intellectual property and their importance in protecting creativity and innovation. • Comprehend the patent process, including what is patentable, how to obtain a patent, the opposition process, patent term and expiry, and remedies for patent infringement. • Gain knowledge of copyrights, including registration, term, protected works, and ownership rights, fair use principles, and the legal remedies for copyright infringement. • Understand the fundamentals of Intellectual Property Rights (IPR) in India, including the various types of intellectual property and their importance in protecting creativity and innovation.
Content Outline	• Intellectual Property rights in India Introduction and Types. • Patents: Meaning, Salient features of Patent, Conditions for an invention to be patented, what is Patentable, What is not patentable, Procedure for Obtaining a Patent, Opposition to Grant of Patent, Term, Expiry, Infringement and remedies. • Copyrights: Meaning, Copy right Board and registration of Copyright, Term of Copy right, What works are protected,

	rights and ownership, Fair use, Infringement of Copy rights and remedies • Trademarks: Meaning Concept, Functions, Types, Trademarks that cannot be registered, and Procedure for Registration, Infringement and remedies, passing off, service marks.
Module 4 (Credit 1)	**The Consumers Protection Act, 1986**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the objectives and features of consumer protection laws, including definitions of unfair trade practices and their impact on consumers and businesses. • Analyze the role and functions of the Consumer Protection Council, including its constitution, objectives, and the framework for protecting consumer rights. • Comprehend the composition and jurisdiction of consumer dispute redressal bodies, such as the District Forum. • Apply knowledge of consumer protection mechanisms to identify and resolve issues related to unfair trade practices and ensure the protection of consumer rights.
Content Outline	• Objectives, features, Definitions, Unfair trade practices • Consumer Protection Council – their constitutions and objectives • Composition and jurisdiction of District forum, State Commission and National Commission

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Consumers Protection Act	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Partnership Acts	15
3	Presentations/ Case Study: Intellectual Property Right (IPR) Acts	10
4	Quiz/ Debate: The Companies Act, 2013	10

	Total 50 Marks	**50**

External – 50 Marks

Reference Books:

- Ahuja, V. K. (2021). *Law relating to intellectual property rights* (4th ed.). LexisNexis.
- Bangia, R. K. (n.d.). *Indian partnership act and limited liability partnership act*. Allahabad Law Agency.
- Kapoor, G. K., & Dhamija, S. (2024). *Company law & practice* (27th ed.). Bharat Law House.
- Ramaiya. (2023). *Guide to the Companies Act*. LexisNexis.
- Saraf, D. N. (n.d.). *Law of consumer protection in India*. N. M. Tripathi Pvt. Ltd.
- Singh, A. (2023). *Principles of mercantile law* (12th ed.). Eastern Book Company

COURSE SYLLABUS
Semester IV
4.3-Minor Stream

Course Title	**Business Accounting -II**
Course Credit	**4**
Course Outcomes	After going through the course, learner will be able to
	1. Understand the Fundamentals of Financial Accounting. 2. Prepare Financial Statements. 3. Analyze Financial Data. 4. Handle Complex Accounting Transactions. 5. Develop Ethical and Professional Conduct in Accounting. 6. Understand the Role of Financial Accounting in Business Decision-Making.
Module 1 (Credit 1)	**Valuation of Shares**
Learning outcomes	After going through the course, learner will be able to
	• Understand the concepts and importance of share valuation in business and financial decision-making. • Identify the factors influencing share valuation and their implications. • Apply different methods of share valuation (NAV, Yield, and Fair Value). • Develop the ability to solve practical problems related to share valuation. • Analyze the results to assist in investment, mergers, or legal proceedings.
Content Outline	**1.1 Theory:** Importance of Share Valuation Factors Affecting Share Valuation. **1.2 Problems on:** Methods of Share Valuation Net Asset Value Method (NAV)

	Yield Method Fair Value Method
Module 2 (Credit 1)	**Final Accounts Co-operative Societies**
Learning outcomes	After going through the course, learner will be able to
	• Understand the structure and purpose of final accounts for co-operative societies. • Gain proficiency in preparing Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheets. • Learn the significance of reserves, surplus allocation, and statutory compliance in co-operative accounting. • Develop analytical skills to interpret financial data specific to co-operative societies. • Apply legal and regulatory requirements in the preparation of final accounts for co-operative organizations.
Content Outline	**2.1 Theory:** Introduction to Co-operative Societies, Legal Framework and Key Features of Co-operative Accounting. **2.2 Problems on:** Final Accounts of Co-operative Societies.
Module 3 (Credit 1)	**Analysis of financial statements -common Size, Trend and Comparative**
Learning outcomes	After going through the course, learner will be able to
	• Understand the concepts and techniques of financial statement analysis. • Apply common-size analysis to compare financial statements and identify structural changes. • Use trend analysis to evaluate performance over time and predict future trends.

	• Perform comparative analysis to identify changes and growth between periods. • Interpret the results of these analyses to support decision-making in areas like investments and performance evaluation.
Content Outline	**3.1 Theory:** Meaning and purpose of Common-Size Analysis, Trend Analysis and Comparative Analysis. **3.2 Problems on:** Common-Size Analysis, Trend Analysis and Comparative Analysis.
4. Module (Credit 1)	**Financial Reporting and Disclosures**
Learning outcomes	After going through the course, learner will be able to
	• Comprehend the Framework of Financial Reporting. • Prepare, Analyze and Interpret Financial Statements. • Apply Accounting Standards to Real-World Scenarios. • Understand Emerging Trends and Ethical Practices in Reporting.
Content Outline	4.1 Overview, Components of Financial Reporting, 4.2 Mandatory Disclosures under Corporate Governance and 4.3 Integrated Reporting.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Valuation of Shares	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Final Accounts Co-operative Societies	15
3	Presentations/ Case Study: Analysis of financial statements	10
4	Quiz/ Debate: Financial Reporting and Disclosures	10
	Total 50 Marks	**50**

External – 50 Marks

Reference Books

- Grewal, T. S. (2018). *Principles and practice of accounting*. S. Chand & Company.
- Maheshwari, S. N., & Maheshwari, S. K. (2020). *Financial accounting*. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2021). *Financial accounting for management*. Vikas Publishing House.
- Monga, J. R. (2019). *Financial accounting*. Mayur Paperbacks.
- Sharma, R. K., & Gupta, S. K. (2020). *Financial accounting and analysis*.
- Singh, S. K. (2019). *Advanced accountancy*. Himalaya Publishing House.
- Tulsian, P. C. (2019). *Financial accounting*. Pearson India.

COURSE SYLLABUS
Semester: IV
4.3 -Minor Stream

Course Title	**Business Entrepreneurship**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	• Identify sources of inspiration for entrepreneurial ventures • Recognize the significance of a well-prepared business plan in securing investments. • Develop strategies for building and managing high-performing teams. • Analyze how group dynamics impact decision-making, motivation, and team effectiveness. • Prepare budgeting and financial planning strategies for a start-up.
Module 1 (Credit 1)	**Idea Generation**
Learning Outcomes	After learning the module, learners will be able to
	• Assess potential business opportunities using feasibility analysis. • Understand the importance of market research in business planning.
Content Outline	• Techniques of generating Business idea • Identifying and evaluating opportunities • Market Research • Components of Business Plan • Vision, Mission, Goal setting • SWOT Analysis
Module 2 (Credit 1)	**Leadership and Team Management**
Learning Outcomes	After learning the module, learners will be able to
	• Assess the advantages and challenges of different team types in start-ups.

	• Identify the most effective leadership styles for different business situations.
Content Outline	• Types of teams • Leadership styles • Leadership and Team building in start-ups • Conflict resolution in start-ups • Group Dynamics. Stages
Module 3 (Credit 1)	**Project Feasibility**
Learning Outcomes	After learning the module, learners will be able to
	• Interpret and analyze financial statements to assess business performance. • Conduct break-even analysis to determine cost and revenue projections.
Content Outline	• Developing Business Plan • Financial Analysis • Market Analysis • Techno-Economical Analysis • Network Analysis • Break-Even Analysis
Module 4 (Credit 1)	**Marketing Strategies for Start-Up**
Learning Outcomes	After learning the module, learners will be able to
	• Apply market segmentation techniques to position a start-up effectively. • Build a strong brand identity and establish brand loyalty.
Content Outline	• Understanding target audience and market segmentation • Digital marketing and branding strategies • Pricing strategies and customer acquisition • Sales techniques and networking

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Project Feasibility	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Marketing Strategies for Start-Up	15
3	Presentations/ Case Study: Leadership and Team Management	10
4	Quiz/ Debate: Idea Generation	10
	Total 50 Marks	**50**

External – 50 Marks

Reference Books:

- Gupta, C. B., & Srinivasan, N. P. (2010). *Entrepreneurship development*. Sultan Chand & Sons.
- Khanka, S. S. (2016). *Entrepreneurial development*. S. Chand & Co.
- Kotler, P., & Keller, K. L. (2015). *Marketing management*. Pearson.
- Ries, A. (2010). *Entrepreneurship development*. Penguin Books.
- Shepherd, D. A., Peters, M. P., & Hirsch, R. D. (2015). *Entrepreneurship*. McGraw-Hill.

Course Syllabus

Semester: IV

4.3: Minor Stream

Course Title	**Business Statistics II**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Apply the concepts of probability, including Addition and Multiplication theorems, Conditional Probability, and Bayes' Theorem.
	2. Understand and apply the properties and simple applications of theoretical distributions (Binomial, Poisson, and Normal).
	3. Construct and interpret various index numbers (Laspeyres', Paasche's, Fisher's Ideal Index), and analyze time series data by measuring trends using the Method of Least Squares and Moving Averages.
	4. Formulate null and alternative hypotheses, and apply large sample (Z-test) and small sample (t-test) techniques, along with the Chi-Square test, for statistical inference and hypothesis testing.
Module 1 : Probability and Theoretical Distributions (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply concepts of probability, including Addition and Multiplication theorems, Conditional Probability, and Bayes' Theorem.
	● Understand and apply properties and simple applications of theoretical distributions (Binomial, Poisson, and Normal).
Content Outline	● Probability: Concepts, Addition and Multiplication theorems, Conditional Probability ● Bayes' Theorem ● Theoretical Distributions: Binomial, Poisson, and Normal distribution (properties and simple applications)

Module 2 : Index Numbers (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Explain the meaning and uses of Index Numbers and their general introduction.
	● Construct and interpret various types of Index Numbers, including Laspeyres', Paasche's, and Fisher's Ideal Index.
Content Outline	● Introduction to different Index Numbers ● Meaning, uses. ● Types (Laspeyres', Paasche's, Fisher's Ideal Index).
Module 3 : Time Series Analysis (1 Credits)	
Learning Outcomes	After learning the module, learners will be able to
	● Explain the meaning of Time Series Analysis and identify its various components.
	● Measure the trend in time series data using the Method of Least Squares and Moving Averages.
Content Outline	● Time Series Analysis: Meaning, ● Components of Time Series, ● Measurement of Trend (Method of Least Squares and Moving Averages)
Module 4 : Sampling and Statistical Inference (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Formulate and apply large sample (Z-test) and small sample (t-test), and Chi-Square tests for hypothesis testing.
	● Differentiate between random and non-random sampling and identify Type I and Type II errors in hypothesis testing.
Content Outline	● Sampling: Types of sampling (random and non-random) ● Hypothesis Testing: Null and Alternative Hypothesis, Type I and Type II errors, Level of Significance ● Large Sample Tests (Z-test) for Mean and Proportion ● Small Sample Tests (t-test) for Mean ● Chi-Square Test for Independence of Attributes

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	**Assignments/Activities**	**Marks**
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	**50**

External – 50 Marks

References:

- Gupta, S. P., & Gupta, M. P. (2017). *Business Statistics* (19th Rev. ed.). Sultan Chand & Sons.
- Gupta, S. P. (2021). *Statistical Methods*. Sultan Chand & Sons.
- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Statistics – II*. Vipul Prakashan.
- Sharma, J. K. (2014). *Business Statistics* (4th ed.). Vikas Publishing House.
- Vittal, P. R. (2012). *Business Statistics*. Margham Publications.
- Gupta, B. N. (2022). *Business Statistics*. SBPD Publications.
- Goon, A. M., Gupta, M. K., & Dasgupta, B. (2017). *Basic Statistics*. World Press.

COURSE SYLLABUS
Semester: IV
4.4– OEC

Course Title	**Business Compliances**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Explain what business compliance is and why it is important for businesses to follow rules and regulations. 2. Identify the different areas of compliance—legal, financial, and ethical—and understand their significance in business. 3. Explain the key business laws such as the Companies Act, Indian Contract Act, and Consumer Protection Act, and their role in business operations. 4. Describe the role of important regulatory bodies like SEBI, RBI, and the Ministry of Corporate Affairs in ensuring business compliance. 5. Recognize the benefits of complying with legal and regulatory requirements for businesses, including risk reduction and growth opportunities.
Module 1 (Credit 1) :	**Introduction to Business Compliances**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of business compliance. • Recognize the importance of compliance in business operations. • Identify key compliance areas in organizations.
Content Outline	• Meaning of Business Compliance • Importance of Compliance in Business • Key Areas of Compliance: Legal, Financial, Ethical • Benefits of Compliance for Businesses • Basic Compliance Frameworks
Module 2 (Credit 1) :	**Legal Framework for Business Compliance**
Learning Outcomes	After learning the module, learners will be able to
	• Understand basic business laws and their significance for businesses. • Identify the role of regulatory bodies in enforcing compliance.

Content Outline	• Overview of Key Business Laws: • Companies Act, 2013 • Indian Contract Act, 1872 • Consumer Protection Act, 2019 • Role of Regulatory Bodies: SEBI, RBI, Ministry of Corporate Affairs • Importance of Legal Compliance

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- "Business Law and Business Ethics" 2015, M. C. Kuchhal and Vivek Kuchhal Publisher: Vikas Publishing House.
- "Business Law" 2018, N.D. Kapoor Publisher: Sultan Chand & Sons.
- "Corporate Governance and Business Ethics" ,2019, A. C. Fernando Publisher: Pearson Education.
- "Corporate Compliance and Ethics" 2017, S. S. K. Gupta Publisher: Sage Publications.
- "The Handbook of Corporate Governance in India" 2018, Debashis Basu and Prithviraj Kothari Publisher: Tata McGraw-Hill Education.
- "Business Laws for Management" 2017, P.K. Goel Publisher: Vikas Publishing House.
- "Legal Aspects of Business" 2018, Akhileshwar Pathak Publisher: McGraw Hill Education India.
- "Corporate and Commercial Laws" 2015, Avtar Singh. Publisher: Eastern Book Company.
- "Consumer Protection Law in India" 2016, Dr. S. S. Srivastava Publisher: Universal Law Publishing.
- "Indian Contract Act, 1872" 2016,R.K. Bangia Publisher: Allahabad Law Agency.
- "Companies Act 2013" by N.K. Jain Publisher: Bharat Law House.
- "Securities Laws and Business Compliance" 2015 M.R. Sivaraman Publisher: LexisNexis India.

COURSE SYLLABUS
Semester: IV
4.4 -- OEC

Course Title	**Techniques of Advertising**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the key components and frameworks involved in planning successful advertising campaigns. 2. Develop effective advertising strategies tailored to specific audiences and marketing objectives. 3. Select appropriate media channels and allocate budgets efficiently for campaign execution. 4. Implement and manage advertising campaigns to achieve desired outcomes. 5. Analyze and evaluate the effectiveness of advertising campaigns using performance metrics and apply insights for continuous improvement.
Module 1 (Credit 1)	**Planning Advertising Campaigns**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the principles of planning advertising campaigns, including setting objectives, defining target audiences, and allocating resources effectively. • Develop, execute, and evaluate advertising strategies to achieve campaign goals and optimize performance.
Content Outline	• Advertising Campaign: Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model • Advertising Budgets: Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs • Media Planning: Concept, Process, Factors considered while selecting media, Media Scheduling Strategies
Module 2 (Credit 1)	**Execution and Evaluation of Advertising**
Learning Outcomes	After learning the module, learners will be able to
	• Implement advertising strategies effectively, ensuring alignment with campaign objectives and target audience needs.

	• Analyze and evaluate the performance of advertising campaigns using key metrics to optimize outcomes and inform future strategies.
Content Outline	• Creativity: Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization • Creative aspects: Buying Motives - Types, Selling Points-Features, Appeals – Types, Concept of Unique Selling Preposition (USP) • Creativity through Endorsements: Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and Low Involvement Products

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising management* (5th ed.). Pearson Education.
- Bullmore, J. J. D., & Waterson, M. J. (2020). *The advertising association handbook*. Holt Rinehart & Winston.
- Gupta, R. (2015). *Advertising principles and practice*. S. Chand Publishing.
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). *Advertising* (10th ed.). Pearson.

COURSE SYLLABUS
Semester: IV
4.4-OEC

Course Title	**Export Marketing Strategies and Procedures**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	1. Acquaint the students about the knowledge of export pricing strategies and Export pricing quotations. 2. Enable to understand various Export incentives available Indian Exporter. 3. Equip the students about the knowledge of procedure involved in the export marketing. 4. Identify and understand various documents used in export trade. 5. Understand export financing Institutions and methods of financing export trade.
Module 1 (Credit 1)	**Export Pricing & Export Finance**
Learning Outcomes	**After learning the module, learners will be able to**
	• learn about various export pricing strategies and export pricing quotations • Understand methods of export financing and various export financing institutions to promote export • Identify and understand factors determining export pricing
Content Outline	• Various Export Pricing Strategies • Factors Determining Export Pricing • Various Export Pricing Quotations • Pre-shipment and Post- Shipment finance • Export financing Institutions and Letter of Credit
Module 2 (Credit 1):	**Export Procedure & Export documents**
Learning Outcomes	**After learning the module, learners will be able to**

	• Understand Pre-Shipment & Post-Shipment Procedure involved in Export Marketing • Gain knowledge about various documents used in export trade • Identify and understand financial incentives and schemes available to Indian Exporters
Content Outline	• Pre-Shipment and Post-shipment Export Procedure • Quality control and Pre-Shipment export procedures • Various export documents used in Export Trade • Financial Incentives & assistance available to Indian Exporter. • Institutional assistance to Indians Exporters

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

<u>References:</u>

- Export management, 2015, by Balagopal, T.A.S. (Himalaya publishing house)
- Export Import Procedure & Documentation. 2018, N.G. Kale (Vipul prakashan)
- Export Marketing. Vaz,2015, Michael. (Madan Prakashan)
- International Trade Policy. 2016, Robertson, David (McMilan publication)
- International Trade theory & practice. 2019, P.N. Roy. (Wiley Eastern Lt.)
- International Trade & export management. 2016, Cherunilam Frances (Himalaya publishing House)
- Export Marketing. 2019, Rathar. (Himalaya Publishing House)

COURSE SYLLABUS

Semester: IV

4.4 OEC

Course Title	**Industrial Psychology - Workplace Behavior**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the nature and functions of groups in organizations
	2. Compare and contrast groups and teams at workplace
	3. Identify various dimensions of organizational communication
	4. Examine the conflict process and its resolution within organizations
Module 1 (Credit 1) - Foundations of Group Behavior	
Learning Outcomes	After learning the module, learners will be able to
	• Define groups and outline stages of group development
	• Develop various types of teams at the workplace
Content Outline	• Defining and classifying groups • Stages of Group development • Difference between Groups and teams • Types of Team
Module 2 (Credit 1) - Communication in Organizations	
Learning Outcomes	After learning the module, learners will be able to
	• Facilitate the process of communication within organizations
	• Utilize various negotiation strategies to manage organizational conflicts

Content Outline	• Functions and Direction of communication • Barriers to effective communication • Conflict Process • Negotiation Strategies

Internal exam-NIL

External Exam-50 Marks

References:

- Robbins, S.P, and Judge, T.A. (2016). Organizational Behavior, 17th Edition. Pearson Prentice Hall, New Delhi. India
- **Additional Texts:**
- Butler, M and Rose, E (2011) Introduction to Organisational Behaviour. Jaico Publishing House, Mumbai. Clegg, S., Korberger, M and Pitsis, T (2012) Managing and Organizations: An Introduction to Theory and Practice. Sage Publications, New Delhi.
- Cooper, C.L (2011) Organizational Health and Wellbeing. Vol 1, 2, 3. Sage Publications, New Delhi
- Muchinsky, P. (8th Edition). Psychology Applied to Work.
- Robbins, S., Judge, T. & Sanghi, S. (2009). Organizational Behavior (13th Ed). Pearson Prentice Hall.
- Luthans, F. (2008). Organizational Behavior (11th Ed). Mc Graw Hill International Edition. ISBN: 978-007-125930-9. Singapore.
- Singh, K. (2015). Organizational Behavior. Texts and Cases (3rd Ed). Vikas Publishing House Pvt. Ltd. New Delhi

COURSE SYLLABUS
Semester: IV
4.4- OEC

Course Title	**Marketing Research**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	1. Understand and analyze the Concept & Process of Marketing Research, types 2. Analyze types of Marketing Research, Methods of Date collections 3. Know the Difference between Marketing Research & Market Research. 4. Familiarize with the Tools & Techniques of Marketing Research
Module 1 (Credit 1)	**Overview of Marketing Research**
Content Outline	• Marketing Research-Meaning & Definition, feature, types and process of Marketing Research, • Qualities of a Good Researcher and Ethics in Research. • Methods of Data collection- Primary Data & Secondary Data & its sources. • Research Design-Concept, Features, process and contents of Research Design
Module 2 (Credit 1)	**Techniques of Marketing Research**
Learning Outcomes	**After learning the module, learners will be able to**
	• Create Sample Design-Methods of sampling, care to be taken while designing sample, • Evaluate Hypothesis & its Types. • Understand the Analysis and Interpretation of Data. • Statistical Tools & Techniques used in Marketing Research. • Drafting Research Report-Contents. • Understanding Sample Design and its Methods & selecting correct sample.

Content Outline	• Sample Design-Methods of sampling, care to be taken while designing sample, • Hypothesis-Concept & Types of Hypotheses. • Analysis and Interpretation of Data & Statistical Tools & Techniques used in Marketing Research. • Drafting Research Report-Contents of Research Report.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – NIL Marks
External – 50-Marks

References:

- Beri G. C. (2024). Marketing Research, Tata McGraw Hill, New Delhi.
- The Essence of Marketing Research, Prentice Hall, New Delhi.
- Richard D. Irwin, Boston Chisnall, Peter M. (2015). Marketing Research: Text and Cases.
- Ranganatham M. & Krishnaswam O.R. (2016). Marketing Research, Himalaya Publishing House.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2022). Marketing Management. Pearson.
- Philip Kotler, Principles of Marketing Management,2020 (19th Edition), Pearson.

COURSE SYLLABUS

Semester: IV
4.4 - OEC

Course Title	**Techniques of Sampling and Hypothesis Testing**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand and recognize sampling methods 2. Estimate population parameters and apply large and small sample test 3. Prepare control charts and solve problems using control charts
Module 1 (Credit 1)	**Sampling**
Learning Outcomes	After learning the module, learners will be able to
	• Familiarize with the concept of sampling. • Have deep knowledge of different types of sampling.
Content Outline	1.1 Sampling: Sampling Concepts, Sampling Distributions 1.2 Estimation Populations and samples, Parameters and Statistics, Sampling methods including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling.
Module 2 (Credit 1)	**Hypothesis Testing and Estimation**
Learning Outcomes	After learning the module, learners will be able to
	• Estimate population parameters • Apply large and small sample tests to analyze the collected data.
Content Outline	• Hypothesis Testing and Estimation: Tests concerning means and proportions (one and two samples; t test

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – NIL Marks
External – 50-Marks

References:

- Statistical techniques by S.P. Gupta

COURSE SYLLABUS
Semester: IV
4.4 - OEC

Course Title	**Co-operative Management Mechanism**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Analyze the functioning and contribution of different types of co-operatives in Maharashtra. 2. Examine the role of institutions like RBI, NABARD, and SBI in promoting co-operation. 3. Evaluate the administrative and auditing frameworks of co-operatives and identify their challenges. 4. Assess the progress of the co-operative movement in India post-independence and suggest measures for improvement.
Module 1 (Credit 1)	**Special Study of Some Co-operatives in Maharashtra**
Learning Outcomes	After learning the module, learners will be able to
	• Describe the working mechanisms of various co-operatives in Maharashtra. • Analyze the socio-economic impact of these co-operatives on rural and urban communities. • Identify challenges and suggest solutions for better performance of these co-operatives. • Discuss the roles of RBI, NABARD, and SBI in supporting co-operatives.
Content Outline	• Cotton Co-operatives. • Dairy Co-operatives. • Sugar Co-operatives. • Role of RBI & NABARD in financing co-operatives.
Module 2 (Credit 1)	**Co-operative Administration and Audit**

Learning Outcomes	After learning the module, learners will be able to • Understand the objectives and types of co-operative audits. • Identify common defects in co-operative administration and suggest remedies. • Explain the roles and responsibilities of the registrar in co-operatives. • Assess the growth of co-operatives in India since independence.
Content Outline	• Objectives, types, defects, and remedies of co-operative audits. • Kinds of audits. • Powers, functions, and responsibilities of the registrar. • Supervision, inspection, and guidance of co-operatives. • Progress of the co-operative movement in India post-independence.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Co-op Marketing of Fruits & Vegetables In India: K. V. Subramanyam Principal Scientist, T. M. Gajanan science Bangalore, Concept Publishers, New Delhi - 110059
- Co-op Marketing in India and Abroad: L. P. Singh, Himalaya Publicity House, New Delhi.
- Co-operative Perspective Latest Issues: Vainkunth Mehta Co-op. Management Institute, Pune-7
- Indian Agriculture & Agri-Business Management: Dr. Smita Diwase, Scientific Publishers, India
- Agri. Marketing: Swalia Bihari Verma, Scientific Publishers India, 5A New Pali Road Jodhpur-342001
- Mathur G. R.: Co-operatives In India
- Kulkarni K. R.: Theory & Practice of Co-operation in India, Volume I&II.
- Hajela T. N.: Principles & Problems of Co-operation.
- Sharada V.: The Theory of Co-operation

COURSE SYLLABUS
Semester: IV
4.4 - OEC

Course Title	**Investment & Risk Management**
Course Credits	2
Course Outcomes	After going through the course, learners will be able to -
	• Understand and apply key concepts in fixed income securities such as bond pricing, YTM, duration, and convexity for effective investment and risk management. • Utilize derivatives (forwards, futures, options, swaps) for managing risks related to interest rates, currency, and market fluctuations.
Module 1 (Credit 1) -	**Investment in Fixed Income Securities**
Learning Outcomes	After learning the module, learners will be able to
	• Understand investment objectives and types of fixed income securities, including government and corporate bonds. • Explain key bond concepts such as coupon rate, yield to maturity (YTM), and bond pricing. • Calculate clean and dirty prices and perform yield calculations for bonds. • Analyze interest rate risk using duration and convexity as risk measures in bond investments.
Content Outline	• Objectives of investments, • Types of investments, • Coupon and YTM concepts, • Bond market basics, bond pricing and yield calculation, clean and dirty price, interest rate risk measures like Duration and Convexity
Module 2 (Credit 1) -	**Risk Management through Derivatives**

Learning Outcomes	After learning the module, learners will be able to - • Understand the nature and fundamentals of derivatives, including their types and how they function in financial markets. • Explain and differentiate between various derivatives, such as forwards, currency futures, options, and interest rate swaps. • Demonstrate an understanding of margin requirements in derivative transactions and their role in managing risk. • Apply interest rate swaps and forward rate agreements (FRAs) for hedging interest rate risks and managing financial exposure.
Content Outline	• Derivative: Nature, types, fundamentals, forwards, currency futures and options, • Interest rate swaps and futures, • Concept of margins, • Interest rate swaps and FRAs

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Bragg, S. M. (n.d.). *Treasury management: The practitioner's guide*.
- Chance, D. M. (n.d.). *Introduction to derivatives & risk management*. Cengage Learning.
- Gupta, R. K. (n.d.). *Treasury management in India*.
- Hong Kong Institute of Bankers (HKIB). (n.d.). *Corporate treasury management*.
- Kotreshwar, G. (n.d.). *Risk management: Insurance & derivatives* (2nd ed.). Himalaya Publishing.
- Myint, S., & Famery, F. (n.d.). *The handbook of corporate financial risk management*.

COURSE SYLLABUS
Semester: IV
4.4- OEC

Course Title	**Foundations of Capitalism, Socialism, and Mixed Economies**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand and analyze different economic systems (Capitalism, Socialism, and Mixed Economy) and their evolution. 2. Evaluate government roles, market mechanisms, and incentives in various economic systems. 3. Assess the efficiency and effectiveness of economic systems in achieving economic growth and social welfare. 4. Analyze the impact of globalization, liberalization, and privatization on economic systems, especially in India. 5. Compare and contrast the advantages and disadvantages of Capitalism, Socialism, and the Mixed Economy.
Module 1(Credit 1)	**Capitalism and Socialism**
Learning Outcomes	After learning the module, learners will be able to
	• Explain the meaning, definition, and features of Capitalism and Socialism. • Analyze the institutional framework of Capitalism, including the roles of government, competition, profit motive, and consumer sovereignty. • Define central planning, discuss its rationale, and evaluate its criticisms, particularly in the USSR and China. • Compare the merits and demerits of Capitalism and Socialism in terms of economic growth, efficiency, and social justice.
Content Outline	• Capitalism-, meaning & definition, Features of Capitalism • Socialism-meaning & definition, Features of Socialism • The institutional framework of capitalism-- the role of government, the role of competition and market mechanism, the

	role of the profit motive, the role of consumer's sovereignty • Central Planning – definition, the rationale for central planning, and criticism of central planning regarding socialist countries like the USSR and China • Merits and demerits -Capitalism and Socialism
Module 2(Credit 1)	**Mixed Economy**
Learning Outcomes	After learning the module, learners will be able to
	• Identify the key features of the Mixed Economy and how it combines aspects of Capitalism and Socialism. • Examine the role of the public and private sectors, with a focus on India. • Analyze the impact of Liberalization, Privatization, and Globalization, (LPG) on the Indian economy. • Assess the merits and demerits of the Mixed Economy in achieving economic stability and development.
Content Outline	• Mixed Economy-Evolution, meaning & definition, • Features of Mixed Economy • Role of Public Sector and Private Sector with special reference to India, Globalization, Liberalization, and Privatization with special reference to India • Merits and Demerits of Mixed Economy

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – NIL
External – 50-Marks

References:

- Smith, A. (1776). An Inquiry into the Nature and Causes of the Wealth of Nations. W. Strahan and T. Cadell.
- Marx, K., & Engels, F. (1848). The Communist Manifesto.
- Friedman, M. (1962). Capitalism and Freedom. University of Chicago Press.
- Schumpeter, J. A. (1942). Capitalism, Socialism, and Democracy. Harper & Brothers.
- Sen, A. (1999). Development as Freedom. Oxford University Press.
- Stiglitz, J. E. (2015). The Price of Inequality: How Today's Divided Society Endangers Our Future. W.W. Norton & Company.

- Dornbusch, R., Fischer, S., & Startz, R. (2018). Macroeconomics (13th ed.). McGraw-Hill Education.
- Krueger, A. O. (2002). Economic Policy Reforms and the Indian Economy. University of Chicago Press.
- Stiglitz, J. E. (2002). Globalization and Its Discontents. W.W. Norton & Company.
- Government of India (1991). New Economic Policy (Liberalization, Privatization, and Globalization Reforms). Ministry of Finance.

COURSE SYLLABUS
Semester: IV
4.4- OEC

Course Title	**Budgetary Control and Recent Trends in Business Accounting**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to 1. Familiarize students with the basics of budgetary control- Cash Budget 2. Gain insights about the recent trends in Accounting.
Module 1 (Credit 1)	**Budgetary Control - Cash Budget**
Learning Outcomes	After learning the module, learners will be able to • Understand the Concept of Cash Budget and its importance • Develop the Budgeting skills and enhance the financial decision making skills
Content Outline	**Theory:** • Objectives of Budgetary Control, • Types of Budgetary Control, • Objectives, Advantages and limitations of Cash budget **Problems on :** Cash Budget
Module 2 (Credit 1)	**Recent Trends in Accounting**
Learning Outcomes	After learning the module, learners will be able to • Familiarize with the developments and recent trends in accounting • Have knowledge of the concept of Brand Accounting and Royalties Accounting and Cloud Accounting
Content Outline	**Theory:** • Introduction to Brand Accounting, • Methods and Applications in Brand Accounting. • Introduction to Royalties Accounting, • Meaning and Types of Royalties Accounting.

	• Introduction to Cloud Accounting, Features • Cloud Accounting vs. Traditional Accounting Software.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Ainapure. (2023). *Advance accounting*. Manan Prakashan.
- Choudhary. (2023). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L. (2023). *Advance accountancy*. Sultan Chand & Sons.
- Kishnadwala. (2022). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023). *Advance accountancy*. S. Chand & Co.

COURSE SYLLABUS
Semester: IV
4.4- OEC

Course Title	**Business Communication Skills**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	1. Draft sales letters, advertisements, press releases, reports, and covering letters. 2. Draft job applications, CVs (one-page CV and detailed CV) 3. Draft offer letters, acceptance letters, rejections, and resignations. 4. Prepare for job interviews.
Module 1 (Credit 1)	**Writing Sales Letters, Advertisements, Press Releases and Reports.**
Learning Outcomes	**After learning the module, learners will be able to**
	• Draft Sales Letters and Advertisements. • Write press releases and covering letters. • Learn how to write different kinds of reports.
Content Outline	• Preparing Sales Letters and Advertisements- Theory and Practice. • Press Release and Covering Letters. • Report Writing.
Module 2 (Credit 1)	**Job Applications, CVs and Job Interviews**
Learning Outcomes	**After learning this module, learners will be able to**
	• Draft job applications, CVs (one page as well as a detailed one) • Draft letters - offers, acceptance, rejections, and resignations. • Appear confidently for job interviews.
Content Outline	• Job Application and Curriculum Vitae • Offer Letters, Acceptance Letters and Resignation Letters. • Preparing for Job Interviews, Do’s and Don’ts of job interviews.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE) :

Internal – NIL

External –50- Marks

References:

- Chaturvedi, P. D., & Chaturvedi, M. (2012). *Business communication (For F.Y.B.Com Mumbai University)*. Dorling Kindersley (India) Pvt. Ltd.
- Doctor, R. A., & Doctor, A. (2011). *Business communication (F.Y.B.Com Sem-2)*. Sheth Publishers.
- Gupta, S. C. (2016). *A handbook of letter writing*. Arihant Publications.
- Kennedy, M. (2014). *Beginner's guide to writing powerful press releases: Secrets the pros use to command media attention*. Createspace Independent Publishing.
- Mulgaonkar, S. D., & Waradkar, V. G. (1997). *Business communication*. Manan Prakashan.
- Rai, U. (2014). *Business communication*. Himalaya Publishing House.
- Rayudu, C. S. (2010). *Communication*. Himalaya Publishing House.

COURSE SYLLABUS
Semester: IV
4.5--SEC

Course Title	**Fundamentals of Insurance**
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts and operations within the insurance sectors. 2. Know the application of theoretical knowledge to real-world scenarios of insurance sector 3. Ready for careers in insurance, and related financial services industries. 4. Study the business practices, products, and services offered by insurance companies. 5. Familiarize students with the principles, theories, and concepts underlying banking and insurance activities
Module 1 (Credit 1)	**Introduction to Insurance**
Learning Outcomes	After learning the module, learners will be able to
	• Demonstrate a comprehensive understanding of the principles, concepts, and practices governing the insurance sectors. • Enhance the understanding of students about the roles such as insurance professionals, insurance agents, financial analysts, risk managers, and regulatory compliance officers.
Content Outline	• Insurance: Meaning, Definition, Nature and Functions of Insurance, • Principles of Insurance, • Types of Insurance, • Banc assurance and • IRDA- Meaning, Role and Power of IRDA

<table>
<tr><td>Module 2 (Credit 1)</td><td>Life Insurance & General (Non-Life) Insurance:</td></tr>
<tr><td rowspan="2">Learning Outcomes</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>• Understand the different products under life insurance and general insurance sectors
• Analyses the different types of life insurance and general insurance</td></tr>
<tr><td>Content Outline</td><td>• Life Insurance: History and Formation of Life Insurance Corporation (LIC) of India, Nature of Life Insurance contract, Classification of Policies, Calculation of Premium,
• Fire Insurance: Nature and Use of Fire Insurance, Types of Fire Insurance,
• Health Insurance: Meaning, Various types of Policies and
• Motor Insurance: Meaning, Various types of Policies
• Practical problems on Fire insurances</td></tr>
</table>

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Dorfman, M. S., & Cather, D. A. (n.d.). *Introduction to risk management & insurance* (10th ed.).
- Gupta, L. P. (n.d.). *Insurance claims solutions* (Rev. ed.).
- Indian Institute of Banking & Finance. (n.d.). *Principles and practices of banking*. Macmillan India Ltd.
- Mishra, M. N. (n.d.). *Insurance principles and practice*. S. Chand Publishing.
- Mishra, M. N., & Mishra, S. B. (n.d.). *Insurance principles and practice* (22nd ed.). S. Chand Publishing.
- V., M., Marwa, M., & Narasimha Murthy, H. (n.d.). *Life & general insurance*

COURSE SYLLABUS
Semester: IV
4.5 - SEC

Course Title	**Advertising Skills**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Identify and explain the elements that constitute an effective advertisement. 2. Create advertisement copy including headlines and body text using professional techniques. 3. Design advertisement layouts and illustrations that enhance visual communication. 4. Develop and produce creative advertising content for print, television, and radio media by applying scriptwriting, layout design, and audio-visual storytelling techniques. 5. Analyze and apply artificial intelligence in the creation of advertising content.
Module 1 (Credit 1)	**Elements and Construction of Advertisements**
Learning Outcomes	After learning the module, learners will be able to
	• Identify the critical elements that make an advertisement impactful. • Develop effective headlines and differentiate between various types of headlines. • Design advertisement layouts and apply techniques of illustration. • Construct visually appealing advertisements.
Content Outline	• Role of different elements in advertising • Advertisement Copy: Elements of copy (headline, body, slogan, tagline) and types of copy • Headline: essentials of a good headline, forms of headlines • Advertisement construction: structure and flow • Layout: meaning, features, types of layout, essential qualities

	of effective layout. • Illustration: functions and techniques of illustration.
Module 2 (Credit 1)	**Creating Media Based Advertising – Print, TV and Radio**
Learning Outcomes	After learning the module, learners will be able to
	• Design creative print advertisements for newspapers, magazines, and posters using layout principles. • Write structured scripts for TV commercials. • Develop storyboard for a TV advertisement that integrates visuals, dialogue, and direction. • Compose impactful radio advertisement scripts using sound, music, and voice to engage and persuade listeners. • Differentiate between the creative demands of print, TV, and radio media, and design advertisement content accordingly. • Explore and evaluate the use of AI tools in the creation of advertisements across print, TV, and digital platforms
Content Outline	**2.1 Print Advertisements:** Characteristics of print media (newspapers and magazines), Planning and designing effective print advertisements, Designing posters: layout, colour schemes, typography, and visual impact. **2.2 Television and Radio Advertisements:** Television Advertisements: Techniques for creating engaging visual advertisements, Script writing for TV commercials, Developing and organizing a storyboard. Radio Advertisements: Role and impact of audio elements: voice, sound, music, Creative use of words in radio copywriting, Structuring short, engaging, and persuasive radio scripts. **2.3 Role of Artificial Intelligence in Creating Advertisements:** Introduction to AI tools in advertising, AI in copywriting, visual generation, and scriptwriting.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50-Marks

References:

- Arens, W. F. (2013). *Contemporary Advertising* (13th ed.). McGraw-Hill Education.
- Batra, R., Myers, J. G., & Aaker, D. A. (2018). *Advertising Management* (5th ed.). Pearson Education India.
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- Choudhury, M. (2021). *Artificial Intelligence in Marketing*. Notion Press
- Chunawalla, S. A. (2021). *Fundamentals of Advertising*. Himalaya Publishing House.
- Gupta, R. (2015). *Advertising: Principles and Practice*. S. Chand Publishing.
- Jethwaney, J., & Jain, S. (2018). *Advertising Management* (2nd ed.). Oxford University Press India.
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- Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for Humanity*. HarperCollins India
- Moriarty, S., Mitchell, N. D., & Wells, W. D. (2016). *Advertising* (10th ed.). Pearson.
- Ogilvy, D. (2007). *Ogilvy on advertising*. Prion Books.

Course Syllabus

Semester: IV

4.5 - SEC

Course Title	**Fundamentals of Investment in Stock Markets**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to:
	1. Understand the basic structure and participants of the stock market.
	2. Apply fundamental and technical analysis to evaluate stocks.
	3. Build and manage a diversified investment portfolio.
	4. Analyze mutual funds and choose suitable investment strategies.
Module 1 (Credit 1) Unit 1: Introduction to Securities Market	
Learning Outcomes	After learning the module, learners will be able to:
	• Understand primary and secondary stock markets.
	• Know the requirements to start investing (bank, demat, trading accounts).
	• Learn the process of opening accounts and required documents (KYC, CKYC, etc.).
	• Familiarize with the basics of intra-day trading.
Content Outline	• Stock Market - Primary market and Secondary market. • Pre-requisite to invest in stock Market- Bank Account, Demat Account and Trading account, Demonstration of Opening demat and trading account, Basic Service Demat Account (BSDA), KYC documents, CKYC, Nomination • Modes of investment - Mutual fund & Direct equity • Trading- Intra-day trading - Online trading
Module 2 (Credit 1) Unit 2: Fundamental and Technical Analysis	
Learning Outcomes	After learning the module, learners will be able to:
	• Analyze securities using both **fundamental** and **technical analysis**, including economic, industry, and company-level

	evaluation.
	• Apply **basic tools of technical analysis** to interpret market trends and make informed investment decisions.
	• Understand and explain the importance of **portfolio diversification** in managing investment risk.
	• Evaluate different **types of mutual funds**, understand **NAV**, and compare various investment methods such as **Lump Sum, SIP,** and **NFO.**
Content Outline	• Security Analysis, Fundamental Analysis – Economic analysis, Industry analysis and Company analysis • Technical analysis, Basic tools of technical analysis, Portfolio diversification • Types of mutual fund based on structure, objectives and investment style, NAV, Ways of investing in mutual fund - Lump sum and SIP, NFO

Internal - NIL

External – 50 Marks

References

- Preeti Singh, 2017, *Fundamentals of Investment Management*, Himalaya Publishing House, Mumbai.
- Vasant A. Avadhani, 2017, *Fundamentals of Investment*, Himalaya Publishing House, Mumbai.
- Bharati V. Pathak, 2023, *Indian Financial System*, Pearson Education India, New Delhi.
- Jia Makhija, 2022, *Financial Markets*, Vipul Prakashan, Mumbai.

Semester: IV
4.7 – Minor Stream

Finance Specialization IV

Course Title	**International Trade and Finance**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand concepts and importance of international trade and finance 2. Explain procedures and barriers in international trade 3. Describe methods and sources of international trade finance 4. Analyze balance of trade and balance of payments 5. Identify risks involved in trade finance and their mitigation
Module 1 (Credit 1)	**International Trade**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain concept and importance of international trade • Differentiate between domestic and international trade • Describe trade procedures and trade barriers
Content Outline	• Meaning and importance of international trade • Differences between domastic trade and international trade • Balance of trade and balance of payments • Export and import procedures (basic overview) • Trade barriers - tariffs and non-tariff barriers
Module 2 (Credit 1)	**International Trade Finance**
Learning Outcomes	After learning the module, learners will be able to
	• Explain concept and sources of trade finance • Describe methods of payment in international trade • Identify risks in trade finance and risk control measures

Content Outline	• Meaning and importance of trade finance • Sources of trade finance • Methods of payment in international trade - Cash in advance, Letter of Credit, Bills of Exchange • Role of banks in export and import finance • Risks in trade finance and risk mitigation

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External – NIL

References -

1. Cherunilam, F. (2025). International trade and export management (23rd ed.). Himalaya Publishing House.
2. Grath, A. (2023). The handbook of international trade and finance: The complete guide to risk management, international payments and currency management, bonds and guarantees, credit insurance and trade finance (6th ed.). Kogan Page.
3. Indian Institute of Banking & Finance. (2025). International trade finance (2025 ed.). Taxmann Publications.
4. Jain, A. V., Jain, K. S., & Jain, V. K. (2024). Foreign trade: Theory, procedures, practices and documentation (9th ed.). Himalaya Publishing House.
5. Jeevanandam, C. (2020). Foreign exchange: Practice, concepts and control. Sultan Chand & Sons.
6. Krugman, P. R., Obstfeld, M., & Melitz, M. (2022). International economics: Theory and policy (12th ed.). Pearson Education.

Semester: IV

4.7-Minor stream

HR Specialization IV
Course Syllabus

Course Title	**Organizational Change & Development Strategies**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand concept, nature and need of organizational change. 2. Identify causes and types of change in organizations. 3. Explain organizational development and OD interventions. 4. Apply basic change management strategies. 5. Understand role of leadership and communication in managing change.
Module 1 (Credit 1): Organizational Change	
Learning Outcomes	After learning the module, learners will be able to
	• Understand concept and importance of organizational change. • Identify types and causes of change. • Explain resistance to change and ways to manage it.
Content Outline	• Introduction to organizational change – meaning and concept. • Nature and importance of change in organizations. • Types of change – planned and unplanned change. • Forces of change – internal and external. • Resistance to change – causes and impact. • Managing resistance to change.
Module 2 (Credit 1) Organizational Development	
Learning Outcomes	After learning the module, learners will be able to

	• Understand concept of organizational development (OD). • Identify OD interventions and strategies. • Explain role of leadership and communication in change management.
Content Outline	• Understand concept of organizational development (OD). • Organizational Development – meaning, concept and importance. • Objectives and characteristics of OD. • OD interventions – training, team building, feedback, process consultation. • Change management strategies. • Role of leadership in managing change. • Role of communication in change management. • Sustaining and evaluating change.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE.

External - NIL

References

1. Cummings, T. G., & Worley, C. G. (2019). *Organization development and change* (11th ed.). Cengage Learning.
2. Robbins, S. P., & Judge, T. A. (2022). *Organizational behavior* (18th ed.). Pearson.
3. Burnes, B. (2020). *Managing change* (8th ed.). Pearson.
4. French, W. L., & Bell, C. H. (2017). *Organization development* (6th ed.). Pearson.

Semester: IV

4.7 Minor Stream

Marketing Specialization IV

Course Title	**CSR & Corporate Ethics**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	• Understand the concepts and importance of corporate ethics and CSR • Explain major ethical theories in business decision-making • Understand CSR practices and legal provisions in India • Apply ethical and socially responsible practices in business
Module 1 (Credit 1) - Foundations of Business Ethics and Ethical Theories	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept and importance of business ethics • Understand Indian ethos and work ethics in business • Describe corporate ethics and code of ethics • Explain major ethical theories in business
Content Outline	• Concept, characteristics, importance, and need for Business Ethics • Indian Ethos - ethics and values in business • Work Ethos and ethical work culture • Ethical Framework and Governance • Sources of Ethics • Concept of Corporate Ethics • Code of Ethics - Meaning and importance • Approaches and Theories of Business Ethics - Friedman' s Economic Theory, Kant' s Deontological Theory, Mill and Bentham's Utilitarianism Theory
Module 2 (Credit 1) - Corporate Social Responsibility and Ethical Business Practices	

(Specific related to the module)	• Explain the concept and importance of CSR • Understand CSR models and drivers • Analyze CSR practices and legal provisions in India • Understand the role of NGOs and CSR integration into business
Content Outline	• Concept, scope, relevance, and importance of Corporate Social Responsibility (CSR) • Models for Implementation of CSR • Drivers of CSR • CSR in India • Legal provisions and specifications of CSR in India • CSR Scorecard • Prestigious CSR Awards in India • Role of NGOs and International Agencies in CSR • Integrating CSR into Business Strategy

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - NIL

References -

1. Balachandran, V., & Chandrasekaran, V. (2011). Corporate governance, ethics and social responsibility (2nd ed.). PHI Learning.
2. Bhatia, S. K. (2019). Business ethics and corporate governance. Deep & Deep Publications.
3. Fernando, A. C. (2013). Business ethics: An Indian perspective (2nd ed.). Pearson Education India.
4. Govinda Bhat, K., & Ayodhya, S. (2011). Business ethics and corporate social responsibility (2nd ed.). Himalaya Publishing House.

5. Jain, A., Joshi, M., Sharma, N., Surolia, Y., & Khan, F. (2023). Business ethics, corporate social responsibility and corporate governance. Redshine Publication.
6. Khanka, S. S. (2014). Business ethics and corporate social responsibility. S. Chand Publishing.
7. Saraf, C. U. (2018). Corporate social responsibility (CSR), corporate governance, sustainable development and corporate ethics/business ethics (1st ed.). Himalaya Publishing House.
8. Sharma, J. P. (2018). Corporate governance, business ethics and CSR (2nd ed.). Ane Books.

B.COM IN MANAGEMENT STUDIES

SEMESTER V
ACADEMIC YEAR: 2027-28

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

(Finance Specialization V)

Course Title	**Taxation**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts, principles, and framework of taxation, including direct and indirect taxes. 2. Compute taxable income under different heads of income as per applicable tax laws. 3. Calculate tax liability of individuals and business entities and understand procedures for filing tax returns. 4. Apply provisions related to deductions, exemptions, rebates, and tax planning strategies. 5. Analyze the structure and functioning of GST and other indirect taxes in business operations. 6. Interpret basic tax provisions for compliance, assessment, penalties, and appeals. 7. Evaluate the role of taxation in economic development and 8. financial decision-making.
Module 1 (Credit 1) -Definitions and Basis of Charge (Income Tax)	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain who is liable to income tax • Identify different types of taxable income • Explain residence and domicile effects • Understand the basis period rules

	• Distinguish between income tax and corporation tax • Explain what is meant by the basis of charge • Define key taxation terms • Identify different types of taxable income • Understand the basis period rules • Explain what is meant by the basis of charge
Content Outline	• Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status • Scope of Total Income, Deemed Income
Module 2 (Credit 1) - Heads of Income & Deductions	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify and classify income under the five heads of income as per Income Tax provisions: • Income from Salary,Income from House Property,Profits and Gains from Business or Profession,Capital Gains,Income from Other Sources. • Compute taxable income under each head by applying relevant provisions, exemptions, and rules. • Differentiate between gross total income and total income. • Analyze the impact of deductions and exemptions on overall tax liability. • Solve practical problems related to income computation and deductions.

Content Outline	• Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gain • Income from Other Sources • Deductions u/s 80 and Exclusions from the Total Income • Deduction:80CCD • Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, • Income from Minor Child.

Module 3 (Credit 1) - GST, Levy & Exemptions	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to: • Explain the concept, objectives, and constitutional framework of Goods and Services Tax (GST). • Identify the scope of supply and determine taxable events under GST. • Distinguish between intra-state and inter-state supplies and apply CGST, SGST, and IGST provisions correctly. • Understand the provisions relating to levy and collection of GST, including time of supply and value of supply. • Compute GST liability by applying applicable tax rates and input tax credit provisions. • Analyze the role of GST in tax administration and its impact on business transactions.

Content Outline	Theory • Meaning of GST, Need for GST • Dual GST Model • Selected Definitions • Goods & Services Tax Network (GSTN) • Levy and Collection of Tax (15 Lectures) • Scope of Supply • Nontaxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
Module 4 (Credit 1) - Registration under GST Law	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the need and significance of registration under GST law. • Identify persons liable for compulsory registration and those eligible for threshold exemption. • Distinguish between mandatory registration and voluntary registration under GST. • Understand the procedure, documentation, and process for obtaining GST registration. • Explain provisions relating to amendment, cancellation, and revocation of GST registration. • Analyze the consequences of non-registration or delayed registration under GST law.
Content Outline	Theory - • Persons not liable for registration • Compulsory registration • Procedure for registration

	• Deemed registration • Cancellation of registration

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks

References -

1. "Income Tax Law and Practice" by Dr. V. P. Gaur and Dr. Rakesh Gupta
2. "Direct Taxes Law & Practice" by Vinod K. Singhania
3. "Students Guide to Income Tax" by Dr. Vinod K. Singhania
4. "GST - A Practical Guide" by Dr. Sanjiv Agarwal and CA. Sanjeev Malhotra
5. "GST Ready Reckoner" by V.S. Datey
6. "Master Guide to GST with Commentary on GST Law" by CA. Raman Singla
7. Khan, M. Y., & Jain, P. K. (2021). Management accounting: Text, problems and cases (8th ed.). McGraw Hill Education (India).
8. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). A textbook of accounting for management (5th ed.). Vikas Publishing House.
9. Mukherjee, S., & Mukherjee, A. K. (2025). Corporate accounting. Oxford University Press India.
10. Pandey, I. M. (2021). Management accounting (3rd ed.). Vikas Publishing House.

Semester: V

5.1-Major Core

(HR Specialization V)

Course Title	**Talent Management**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the concept and importance of Talent Management. 2. Explain basic processes of Talent Acquisition, Development and Retention. 3. Apply simple Talent Management practices in organizations. 4. Understand employee engagement and retention strategies. 5. Identify current trends in Talent Management.
Module 1 (Credit 1)	**Understanding Talent Management**
Learning Outcomes	After learning the module, learners will be able to
	• Understand meaning and importance of Talent Management. • Identify key processes of Talent Management.
Content Outline	Meaning and concept of Talent Management. Objectives and importance of Talent Management. Key processes of Talent Management. Benefits of Talent Management. Role of HR and Talent Managers.
Module 2 (Credit 1)	**Talent Management Planning**
Learning Outcomes	After learning the module, learners will be able to
	• Understand concept of Talent Planning. • Identify basic steps in Talent Management process.

Content Outline	Meaning and importance of Talent Planning. Basic steps in Talent Management process. Employee needs and expectations. Challenges in Talent Management. Basic trends in Talent Management.
Module 3 (Credit 1) Talent Acquisition	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand concept of Talent Acquisition. • Explain development of high-potential employees.
Content Outline	• Meaning of Talent Acquisition. • Recruitment vs Talent Acquisition. • Concept of High-Potential Employees (HiPo). • Building high-performance workforce (basic). • Succession planning – concept and importance.
Module 4 (Credit 1) Talent Retention and Employee Engagement	
Learning Outcomes	After learning the module, learners will be able to • Understand concept of employee retention. • Identify basic engagement strategies.
Content Outline	• Meaning and importance of Talent Retention. • SMR Model – Satisfy, Motivate, Reward. • Employee Retention strategies (basic). • Employee Engagement – concept and impact. • Role of leadership and work culture. • Basic concept of ROI in Talent Management.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External – 50 Marks

References:

1. Armstrong, M. (2020). Armstrong's handbook of human resource management practice (15th ed.). Kogan Page.
2. Berger, L. A., & Berger, D. R. (2018). The talent management handbook: Creating a sustainable competitive advantage by selecting, developing, and promoting the best people (3rd ed.). McGraw-Hill Education.
3. Cappelli, P. (2008). Talent on demand: Managing talent in an age of uncertainty. Harvard Business Press.
4. Garavan, T. N., Carbery, R., & Rock, A. (2012). Talent development: A review of the literature and implications for practice. European Journal of Training and Development, 36(1), 5–24.
5. Misra, R. N. (2017). Talent management. Discovery Publishing House Pvt. Ltd.
6. Murphy, E. (2011). Talent IQ: A new model for developing and using human potential. Platinum Press.
7. Shukla, R. (2009). Talent management: Process of developing and integrating skilled workers. Global India Publications.
8. Silzer, R., & Dowell, B. E. (2010). Strategy-driven talent management: A leadership imperative. Jossey-Bass.

Semester: V
5.1 – Major Core
(Marketing Specialization V)

Course Title	**Brand Management**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Explain fundamental concepts of branding and distinguish between products and brands. 2. Describe and evaluate brand positioning and repositioning strategies in competitive markets. 3. Understand the concept of brand equity and identify factors contributing to brand value creation. 4. Explain brand promotion and leverage strategies used by organizations. 5. Analyze brand extension decisions and brand portfolio 6. management strategies.
Module 1 (Credit 1) - Fundamentals of Branding	
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	• Define and explain the concepts of product, brand, and brand name. • Differentiate between a product and a brand. • Explain the importance of branding for consumers and organizations. • Describe the stages involved in the brand building process.

Content Outline	• Concept of Product and Brand • Difference between Product and Brand • Meaning of Brand and Brand Name • Importance of Branding for consumers and organizations • Types of Brands • Brand Portfolio - Meaning, importance and structure • Stages in Brand Building

Module 2 (Credit 1) - Brand Positioning and Repositioning	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept and importance of brand positioning. • Identify and describe various brand positioning strategies. • Understand the need and significance of brand repositioning. • Illustrate positioning and repositioning concepts using examples.
Content Outline	• Brand Positioning - Meaning and importance • Brand Positioning Strategies • Brand Repositioning: Meaning, importance and need • Strategies for Brand Repositioning • Case Studies on Brand Positioning and Repositioning (Indian and Global brands)
Module 3 (Credit 1) - Brand Equity and Brand Promotion	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept and importance of brand equity. • Examine the different components of brand equity. • Identify factors influencing brand development.

	• Describe various brand promotional activities.
Content Outline	• Meaning and importance of Brand Equity • Types of Brand Equity - Cost-Based Brand Equity, Price-Based Brand Equity, Consumer-Based Brand Equity • Factors influencing brand development • Brand Leverage - Concept and significance • Brand Promotional Activities - Advertising, digital branding, influencer marketing, and PR
Module 4 (Credit 1) - Brand Extensions and Brand Portfolio Analysis	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the concept of brand extension. • Differentiate between brand extension, line extension, and product extension. • Describe the structure and components of a brand portfolio. • Explain brand portfolio strategies adopted by organizations.
Content Outline	• Meaning and concept of brand extension • Types of brand extensions - Line extension, Category extension, Vertical extension, Horizontal extension, Co-branding • Difference between - Brand extension, Line extension & Product extension • Meaning and concept of brand portfolio • Components of brand portfolio • Brand portfolio strategies

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks

References -

1. Aaker, D. A. (2012). Building strong brands. Simon & Schuster India.
2. Dutta, K. (2012). Brand management: Principles and practices. Oxford University Press India.
3. Gupta, S. L. (2023). Brand management: Text and cases (2nd ed.). Himalaya Publishing House.
4. Kapferer, J.-N. (2012). The new strategic brand management: Advanced insights and strategic thinking (5th ed.). Kogan Page India.
5. Keller, K. L., Swaminathan, V., & Parameswaran, A. M. G. (2020). Strategic brand management: Building, measuring, and managing brand equity (5th ed.). Pearson Education India.
6. Kushwaha, P., & Joshi, M. (2025). Brand management: Building and sustaining brand equity. Scriptora International Publications.
7. Mathur, V., & Arora, S. (2022). Brand management. PHI Learning.
8. Panda, T. K. (2016). Product and brand management. Oxford University Press India.
9. Ries, A., & Trout, J. (2002). Positioning: The battle for your mind. Tata McGraw-Hill.
10. Verma, H. V. (2012). Brand management: Text and cases (3rd ed.). Excel Books.

Course Syllabus

Semester: V

5.2 – Major Core
(Finance Specialization VI)

Course Title	**Corporate Accounting**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the basic concepts, principles, and legal framework of corporate accounting. 2. Apply different methods for valuation of goodwill in business organizations. 3. Prepare company final accounts as per statutory requirements and prescribed formats. 4. Analyze financial position and fund movement using fund flow statements. 5. Interpret corporate financial statements for managerial decision- making. 6. Develop practical skills in solving corporate accounting numerical problems.
Module 1 (Credit 1) - Introduction to Corporate Accounting	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Explain the meaning, nature, and scope of corporate accounting. • Identify the objectives and importance of corporate accounting in business organizations. • Classify different types of companies and understand their accounting requirements. • Describe the legal provisions governing corporate accounting in India. • Understand the structure and users of corporate financial statements.
Content Outline	• Meaning, Nature, and Scope of Corporate Accounting • Objectives and Importance of Corporate Accounting in Business Organizations • Types of Companies and Basic Accounting Requirements • Legal Framework Governing Corporate Accounting in India (Companies Act & Accounting Standards) • Corporate Financial Statements – Meaning, Components, and Users
Module 2 (Credit 1) - Valuation of Goodwill	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept and importance of goodwill in business valuation. • Identify the factors affecting valuation of goodwill. • Understand the need and situations requiring goodwill valuation. • Apply simple average profit, super profit, and capitalization methods for valuation of goodwill. • Solve numerical problems related to goodwill valuation.

Content Outline	• Theory - • Meaning of Goodwill • Factors affecting valuation of Goodwill, • Need for valuation of Goodwill. • Problems on - • Methods of valuation of Goodwill – Simple Average, Super Profits and Capitalization Method.
Module 3 (Credit 1) - Company Final Accounts	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Explain the meaning and importance of company final accounts. • Understand legal requirements related to preparation of company financial statements. • Identify components of company final accounts as per Companies Act, 2013. • Prepare company final accounts in prescribed format. • Solve practical problems related to company financial statements.
Content Outline	• Theory - • Meaning and Importance of Company Final Accounts. • Legal Requirements under Companies Act, 2013. • Problems on - • Company Final Accounts as per Schedule VI of the Companies Act 2013.

Activities towards Comprehensive Continuous Evaluation (CCE) Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks References -

1. Arora, M. N. (2021). A textbook of cost and management accounting (11th ed.). Vikas Publishing House.
2. Ghosh, T. P. (2026). Indian accounting standards & corporate accounting practices (10th ed.). Taxmann Publications.
3. Gupta, R. L., & Radhaswamy, M. (2025). Corporate accounting (1st ed.). Sultan Chand & Sons.
4. Khan, M. Y., & Jain, P. K. (2021). Management accounting: Text, problems and cases (8th ed.). McGraw Hill Education (India).
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). A textbook of accounting for management (5th ed.). Vikas Publishing House.

6. Mukherjee, S., & Mukherjee, A. K. (2025). Corporate accounting. Oxford University Press India.
7. Pandey, I. M. (2021). Management accounting (3rd ed.). Vikas Publishing House.
8. Sehgal, A., & Sehgal, D. (2021). Advanced accounting: Vol. II: Corporate accounting (6th ed.). Taxmann Publications.
9. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2022). Advanced accounts (Vol. II). S. Chand Publishing.
10. Tulsian, P. C., & Tulsian, B. (2023). Tulsian's corporate accounting (Revised ed.). S. Chand Publishing.

Semester: V

5.2– Major (Core)

(HR Specialization VI)

Course Title	**Labour Laws**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand basic concept and importance of Labour Laws. 2. Explain key provisions related to wages, working conditions and social security. 3. Understand Industrial Relations and dispute resolution basics. 4. Apply basic labour law compliance in HR practices. 5. Identify recent labour law changes and workplace issues.
Module 1 (Credit 1)	**Introduction to Labour Laws and Employment Framework**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand concept and objectives of Labour Laws. • Identify basic employment relationship and rights.
Content Outline	• Meaning and importance of Labour Laws. • Basic evolution of labour legislation in India. • Sources and classification – protective, regulatory and social security. • Employment relationship and contract of employment (basic). • Standing Orders – concept and purpose. • Basic rights and duties of employers and employees. • Principles of discipline and natural justice (basic).
Module 2 (Credit 1)	**Wage and Working Conditions Laws**
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand basic wage laws. • Identify legal provisions related to working conditions.
Content Outline	• Code on Wages – concept, minimum wage and payment of wages (basic). • Working conditions – hours of work, overtime, leave and safety (basic). • Women employee protection and maternity benefit (basic). • Child labour – basic concept. • Employer compliance regarding wages and working conditions.
Module 3 (Credit 1) Industrial Relations and Trade Unions	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand concept of Industrial Relations. • Explain role of Trade Unions and dispute settlement.
Content Outline	• Meaning and importance of Industrial Relations. • Trade Unions – concept, objectives and functions. • Industrial Disputes – meaning and basic causes. • Layoff, retrenchment and closure (basic concept). • Dispute settlement – conciliation and arbitration (basic). • Collective bargaining – concept and importance.
Module 4 (Credit 1) Social Security, Employee Welfare and Contemporary Labour Issues	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand concept of social security and employee welfare. • Identify basic labour law compliance and current issues.

Content Outline	• Social Security – provident fund, gratuity and ESI (basic). • Employee compensation and workplace injury (basic). • Employee welfare and workplace safety. • POSH Act – concept and employer responsibility (basic). • Labour law compliance – basic HR responsibility. • New labour codes and emerging issues – contract labour, gig workers (overview).

Activities towards Comprehensive Continuous Evaluation (CCE) Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External – 50 Marks **References:**

1. Sinha, P. R. N., Sinha, I. B., & Shekhar, S. (2020). Industrial relations, trade unions, and labour legislation. Pearson India.
2. Malhotra, O. P. (2019). The law of industrial disputes. Universal Law Publishing.
3. Srivastava, S. C. (2021). Industrial relations and labour laws. Vikas Publishing House.
4. Kapoor, N. D. (2018). Elements of mercantile law. Sultan Chand & Sons.
5. Government of India. (2020). The Code on Wages, Industrial Relations Code, Social Security Code and Occupational Safety, Health and Working Conditions Code.

Semester: V
5.2 – Major Core
(Marketing Specialization VI)

Course Title	**Digital Marketing**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand digital marketing concepts and platforms. 2. Distinguish traditional and digital marketing. 3. Use digital marketing tools and channels. 4. Plan and evaluate digital campaigns. 5. Apply digital strategies considering ethics and trends.
Module 1 (Credit 1) - Fundamentals of Digital Marketing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain digital marketing basics. • Compare traditional and digital marketing. • Identify digital platforms. • Understand online consumer behavior.
Content Outline	• Digital Marketing - concept, nature, scope and importance • Traditional marketing vs Digital marketing • Digital marketing ecosystem and platforms • Consumer behavior in the digital environment • Digital marketing objectives and customer journey
Module 2 (Credit 1) - Digital Marketing Channels and Tools	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand SEM, SEO, and PPC and their role in online visibility. • Use social media platforms for marketing and audience engagement. • Explain content, email, and mobile marketing strategies. • Understand influencer and affiliate marketing models.

Content Outline	• Search Engine Marketing (SEM) – Meaning and scope, keyword selection. • Search Engine Optimization (SEO) – Meaning and scope, types of SEO. • Paid Search Advertising (PPC) – Concept & bidding strategies • Social Media Marketing (SMM) – Concept, major platforms, content planning & audience engagement • Content Marketing – Concept, content types • Email Marketing – Objectives & campaign types • Mobile Marketing – Concept, mobile user behavior & SMS and app marketing. • Influencer and Affiliate Marketing – Concept, promotion models, & partner selection.
Module 3 (Credit 1) - Digital Campaign Planning and Analytics	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Plan and design a digital marketing campaign systematically. • Prepare digital marketing budgets and media plans. • Identify and analyze KPIs for campaign evaluation. • Use Google Analytics and CRO techniques for performance improvement.

Content Outline	• Digital marketing campaign planning process • Budgeting and media planning for digital campaigns • Key Performance Indicators (KPIs) in digital marketing • Web analytics and performance measurement • Google Analytics – overview and applications • Conversion rate optimization (CRO)
Module 4 (Credit 1) - Digital Marketing Strategy and Emerging Trends	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to

	• Formulate effective digital marketing strategies. • Manage customer engagement and online relationships. • Handle online branding, reputation, and data privacy issues. • Understand emerging trends like AI, chatbots, voice search, and metaverse in marketing.
Content Outline	• Digital marketing strategy formulation • Customer engagement and relationship management • Online branding and reputation management • Legal, ethical, and data privacy issues in digital marketing • Emerging trends: AI, Chatbots, Voice Search, Metaverse • Case studies on successful digital marketing campaigns

Activities towards Comprehensive Continuous Evaluation (CCE) Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks References -

1. Bhatia, P. (2022). Fundamentals of digital marketing (3rd ed.). Pearson Education India.
2. Chaffey, D., & Ellis-Chadwick, F. (2019). Digital marketing: Strategy, implementation and practice (7th ed.). Pearson.
3. Dodson, I. (2016). The art of digital marketing: The definitive guide to creating strategic, targeted, and measurable online campaigns. Wiley India.
4. Gupta, S. (2020). Digital marketing (2nd ed.). McGraw Hill Education India.
5. Hartman, K. (2020). Digital marketing analytics: In theory and in practice. Kevin Hartman.
6. Kingsnorth, S. (2022). Digital marketing strategy: An integrated approach to online marketing (3rd ed.). Kogan Page.
7. Kotler, P., Kartajaya, H., & Setiawan, I. (2021). Marketing 5.0: Technology for humanity. Wiley India.
8. Kumar, S., & Kaur, S. (2023). Digital marketing. Taxmann Publications.
9. Pulizzi, J. (2014). Epic content marketing: How to tell a different story, break through the clutter, and win more customers by marketing less. McGraw Hill Education.
10. Sabarish, B. K. G. R., Anbazhagan, B., & Meenakumari, S. (2023). Digital marketing (1st ed.). Sultan Chand & Sons.
11. Vaynerchuk, G. (2013). Jab, jab, jab, right hook: How to tell your story in a noisy social world. HarperBusiness.
12. Zarrella, D. (2013). The social media marketing book. O'Reilly Me

Course Syllabus
Semester: V
5.3– IKS (Major Specific)

Course Title	**Vedic Business Ethics**
Course Credits	02
Course Outcomes	After going through the course, learners will be able to
	1. Explain the meaning, scope, and philosophical foundations of Vedic Business Ethics within the Indian Knowledge Systems (IKS) framework. 2. Apply Vedic ethical principles such as Dharma, Seva, Satya, and Artha to analyze business decisions and practices. 3. Evaluate contemporary business practices with reference to sustainability, social responsibility, and ethical governance from a Vedic perspective. 4. Demonstrate ethical reasoning and value-based thinking for responsible leadership and management in modern business organizations.
Module 1 (Credit 1) Introduction to Vedic Business Ethics	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Define and explain the meaning and scope of Vedic Business Ethics and its relevance in the modern business environment. • Identify and describe the Vedic sources of business ethics and their contribution to ethical thought and practice. • Apply the concepts of Dharma and Seva to ethical decision-making in business, emphasizing righteous conduct and service orientation. • Analyze ethical commerce practices such as fair trade, truthfulness, ethical marketing, and prevention of exploitation using Vedic principles.
Content Outline	• Meaning and scope of Vedic Business Ethics • Relevance of Vedic philosophy in modern business environment • Vedic Sources of Business Ethics

	• Dharma in Business: Concept of Dharma and righteous conduct in business, Ethical decision-making based on Dharma • Seva (Service) as a Guiding Principle: Concept of Seva in Vedic thought, Service orientation towards customers, employees, and society • Ethical Commerce and Fair Trade: Satya (truthfulness) and honesty in trade, Fair pricing, ethical marketing, and responsible competition, Prevention of exploitation and unethical practices.
Module 2 (Credit 1)	**Application of Vedic Ethics in Modern Business**
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Explain sustainable business practices from a Vedic perspective, highlighting harmony with nature and responsible use of resources. • Assess the balance between profit and social responsibility using the concepts of Artha, trusteeship, and social welfare. • Examine the role of innovation and knowledge sharing (Vidya) as ethical drivers of collective and organizational growth. • Evaluate corporate governance practices with reference to truthfulness, transparency, accountability, and ethical leadership.
Content Outline	• Sustainable Practices from a Vedic Perspective: Harmony with nature and environmental ethics, Responsible use of natural and economic resources, Sustainability as a moral responsibility • Balancing Profit with Social Responsibility: Concept of Artha with ethical restraint, Profit maximization vs social welfare, Trusteeship and wealth with responsibility • Innovation and Knowledge Sharing: Knowledge (Vidya) as a valuable asset in Vedic tradition, Encouraging creativity, learning, and innovation, Ethical sharing of knowledge for collective growth • Corporate Governance, Transparency, and Knowledge Sharing, Truthfulness (Satya) and accountability in business governance, Ethical leadership and responsible management, Transparency in

	financial reporting and corporate conduct

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Chakraborty, S. K. (1997). *Ethics in management: Vedantic perspectives*. Oxford University Press
- Radhakrishnan, S. (1951). *Indian philosophy* (Vols. 1–2). George Allen & Unwin.
- https://archive.org/details/indianphilosophy01hnan/mode/2up
- Chakraborty, S. K. (1999). *Values and ethics for organizations: Theory and practices*. Oxford University Press.
- Bhatia, S. K. (2013). *Business ethics and corporate governance*. Deep & Deep Publications.
- Murthy, C. S. V. (2007). *Business ethics*. Himalaya Publishing House.
- Singh, A. (2021). *Business ethics and Indian value system*. Himalaya Publishing House.
- Ghosh, B. (2006). *Ethics in management and Indian ethos* (2nd ed.). Vikas Publishing House Pvt. Ltd.
- Pandey, M., & Pandey, K. (2024). *Vedic management*. BFC Publications Pvt. Ltd.

Course Syllabus
Semester: V
5.3– IKS (Major Specific)

Course Title	**Indian Economic Thought**
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Explain the **major contributions of Indian economic thinkers** across different periods. • Analyse Indian economic ideas in relation to **colonialism, nationalism, and development.** • Compare traditional and modern approaches to **growth, welfare, and social justice.** • Apply Indian economic thought to **current policy debates and development strategies.**
Module 1 (Credit 1) Indian Economic Thought – I	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Summarize the contributions of early and nationalist Indian economic thinkers. • Analyse the economic ideas of 19th and early 20th century reformers and economists
Content Outline	• **Thiruvalluvar-**Views on **wealth and poverty agriculture, public finance and welfare state.** • **Kautilya-**Concept of **welfare state,** Principles of **taxation and revenue administration,** Role of the state in economic regulation • **Dadabhai Naoroji**-Theory of Drain of Wealth • **M. G. Ranade**: Views on protection and industrial development
Module 2 (Credit 1) Indian Economic Thought – II	
Learning Outcomes	After learning the module, learners will be able to

	• Compare the economic ideas of **modern Indian economists.** • Critically assess Indian economic thought in the context of **contemporary economic challenges.**
Content Outline	• **Mahatma Gandhi-**Concept of **Swadeshi, Sarvodaya,** Theory of **Trusteeship.** • **Dr. B. R. Ambedkar-**Views on **State Socialism,** Role of the state in economic development. • Amartya Sen **-Capability Approach,** Human development perspective. • Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- **Jhingan, M. L.** (2010). *History of Economic Thought*. Vrinda Publications, Delhi.
- **Datt, R., & Sundaram, K. P. M.** (Latest Edition). *Indian Economy*. S. Chand & Company Ltd., New Delhi.
- **Mishra, S. K., & Puri, V. K.** (Latest Edition). *Indian Economy*. Himalaya Publishing House, Mumbai.
- **Bipan Chandra.** (2009). *Economic History of Modern India*. Orient Blackswan, New Delhi.
- **Naoroji, Dadabhai.** (1901). *Poverty and Un-British Rule in India*. Swan Sonnenschein & Co., London.
- **Ranade, M. G.** (1906). *Essays on Indian Economics*. Thacker & Co., Bombay.

Course Syllabus
Semester: V
5.3– IKS (Major Specific)

Course Title	**Vedic Accounting**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1: Explain the concept and evolution of Vedic Accounting 2: Apply Vedic principles in bookkeeping and financial planning 3: Compare modern accounting with Vedic accounting philosophy 4: Use ethical accounting practices in business and self-employment
Module 1 (Credit 1)	**Foundations of Vedic Accounting**
Learning Outcomes	After learning the module, learners will be able to
	• Define the concept and scope of Vedic Accounting • Identify references to accounting and wealth management in ancient Indian texts • Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial • Describe differences between traditional and modern accounting philosophies • Explain core Vedic values like Satya, Rita, and Yajna in financial practices • Interpret ethical responsibilities of accountants using Vedic concepts
Content Outline	**Foundations and Principles of Vedic Accounting** • Meaning and scope of Vedic Accounting • Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis) • Concept of **Dharma, Artha, Kama, Moksha** in financial life • Ethical wealth creation and responsibility of accountants

	• Difference between conventional accounting and Vedic accounting • Concept of **Rita (Cosmic Order)** and financial discipline • Truthfulness (Satya) in accounting records • Concept of **Yajna** and stakeholder responsibility **Activity:** Case discussion on ethical vs unethical accounting practices Preparing ethical accounting statements for a small business
Module 2 (Credit 1)	**Vedic Accounting in Personal Finance & Entrepreneurship**
Learning Outcomes	After learning the module, learners will be able to
	• Apply Vedic principles to household budgeting and personal finance planning • Prepare basic accounting plans for small businesses / women-led enterprises • Analyse financial decision-making using ethical and sustainable perspectives • Analyse the relevance of Vedic Accounting in modern corporate governance • Evaluate ethical dilemmas using Vedic value systems • Assess the contribution of Vedic Accounting to ESG and sustainable finance
Content Outline	**Vedic Accounting in Personal Finance & Entrepreneurship** • Vedic approach to income, expenditure, saving, and donation (Dana) • Household budgeting through Vedic principles • Accounting practices for women-led MSMEs and SHGs **Contemporary Relevance & Applications** • Vedic Accounting and Corporate Governance • Alignment with ESG and sustainability accounting • Role of Vedic Accounting in financial inclusion • Case studies from Indian enterprises

	• Relevance under **NEP-2020 & Indian Knowledge Systems (IKS)** **Activity:** Prepare a Vedic-based household or micro-enterprise budget Group presentation on Vedic Accounting in modern organizations

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Kautilya. (1992). *The Arthashastra* (L. N. Rangarajan, Trans.). Penguin Books. *(Original work published c. 3rd century BCE)*
- Radhakrishnan, S. (2008). *Indian philosophy* (Vols. 1–2). Oxford University Press. *(Original work published 1923–1927)*
- Iyer, R. N. (1973). *The moral and political thought of Mahatma Gandhi*. Oxford University Press.
- Institute of Chartered Accountants of India. (2019). *Code of ethics*. ICAI Publications.
- University Grants Commission. (2023). *Indian Knowledge Systems (IKS): Guidelines and curriculum framework*. UGC.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	**Issues in the Indian Economy**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. introduces students to key developmental issues of the Indian economy, including poverty, unemployment, inequality, and human development. 2. Develop an understanding of major agricultural issues, such as productivity trends, agricultural finance, marketing systems, and price policy. 3. Provide insights into industrial and trade-related challenges, including industrial policy, MSME issues, foreign capital, competition policy, and foreign trade policy. 4. Familiarize students with the role of infrastructure and the service sector in India's economic growth, including PPP, IT policy, and service-sector sustainability.
Module 1 (Credit 1) Development issues in India	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Describe the characteristics of India as a developing economy. • Explain trends and causes of poverty, unemployment, and inequality in India. • Evaluate government measures for poverty alleviation, employment generation, and reducing inequality. • Able to interpret HDI and GDI as indicators of human development.
Content Outline	• Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy • Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban–rural poverty trends, Government

	initiatives aimed at reducing poverty • Unemployment in India- Types, patterns, and government employment generation measures • Inequality of Income in India-: Trends in Inequality of Income in India and Measures to Reduce, • Human Development Index and Gender Development Index- Concept, components, India's status.
Module 2 (Credit 1) Issues in Agriculture	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Analyses trends in agricultural production and productivity in India. • Explain sources of agricultural finance and their role in supporting farmers. • Identify problems in agricultural marketing and evaluate government measures to improve them. • Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.
Content Outline	• Trends in Agricultural Production and Productivity and Measures to Increase Productivity • Sources of Agricultural Finance: Institutional and non-institutional • Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing • Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS) • Subsidy on Agriculture Inputs
Module 3 (Credit 1) Issues in Industry and Foreign Capital	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Discuss major features and implications of Industrial Policy since 1991. • Analyses the role, problems, and policy measures related to MSMEs. • Differentiate components of foreign capital and evaluate policy measures to attract FDI. • Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.
Content Outline	•Industrial Policy Since 1991 •MSME- Role, Problems, Measures. •Components of Foreign Capital and policy measures to attract FDI. •Competition Act, 2002 • Special Economic Zones in India - evaluation
Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Explain the causes of India's energy crisis and review measures to address it. • Evaluate the advantages and disadvantages of Public–Private Partnerships in infrastructure development. • Analyse growth trends, contribution, and drivers of the service sector in India. • Examine government IT policies and assess the sustainability of service-led growth.
Content Outline	• Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks • Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors • Role of the Reserve Bank of India (RBI)-Functions of the RBI

	as the central bank, monetary policy tools • **Public–Private Partnerships (PPP) in Infrastructure-** Meaning and types of PPP; advantages, limitations, and recent examples in India. • Contribution of the service sector to GDP and employment

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

Infographic / Poster Presentation – Visual poster on India as a Developing Economy, covering poverty, unemployment, inequality, and HDI/GDI with the latest data.

Module 2: Issues in Agriculture

Group Discussion / Problem-Solving Activity – Discussion on challenges in agricultural productivity, finance, and marketing; groups propose solutions to improve TPDS, price policy, and input subsidies.

Module 3: Issues in Industry and Trade

Case Study Analysis – Impact of Industrial Policy 1991, MSME challenges and measures, FDI case (telecom/automobile/retail), Evaluation of an SEZ in India, A Competition Act (2002) / CCI case

Module 4: Infrastructure and Service Sector

Crossword / Concept Puzzle – Puzzle based on PPP concepts, IT policy, service sector growth, and sustainability; followed by a short reflection.

External – 50 Marks

References:

- Puri, V. K., Misra, S. K., & Garg, B. (2024). *Indian Economy* (42nd ed.). Himalaya Publishing House. ISBN: 978-9358409994 Sapna Online+1
- Agrawal, A. N., & Agarwal, M. K. (2023). *Indian Economy: Problems of Development and Planning* (44th ed.). New Age International. ISBN: 978-9393159731
- Misra, S. K. & Puri, V. K. *Indian Economy: Its Development and Experience.* Himalaya Publishing House.
- Dutt, Ruddar & Sundaram, K. P. M. *Indian Economy.* S. Chand & Company.
- Uma Kapila (Ed.) *Indian Economy: Performance and Policies.* Academic Foundation.
- Gaurav Datt & Ashwani Mahajan. *Indian Economy.* S. Chand Publishing.

- Debraj Ray**.** *Development Economics.* Oxford University Press.
- Todaro, Michael & Smith, Stephen. *Economic Development.* Pearson Education.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	**Business Law III**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the key provisions of labour, arbitration, and competition laws and their relevance to business operations. 2. Analyze legal issues in labour, arbitration, and competition law in business practices under the relevant statutes. 3. Apply the provisions of labour, arbitration, and competition laws to practical business situations and case studies. 4. Evaluate compliance, penalties, and effectiveness of regulatory authorities and dispute-resolution mechanisms under these laws.
Module 1 (Credit 1)	**Occupational Safety, Health and Working Conditions Code, 2020**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the definitions and the key features of the OSH Code, 2020. • Analyze the statutory health, safety, and welfare obligations imposed on employers and employees. • Apply the legal provisions relating to special protections for women workers in business and industrial workplaces. • Evaluate the penalties, offences, and business implications of the OSH Code in ensuring legal compliance and workplace safety.
Content Outline	• Definitions of employer, employee, contract labour and wages • Salient features of OSH code 2020 • Benefits of the OSH Code • Duties of employer and employee Sec 6 • Health, safety and welfare provisions. • Working hours and leave • Special provisions for women workers

	• Penalties and offences
Module 2 (Credit 1):	**Industrial Relations Code, 2020**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020. • Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities. • Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations. • Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance
Content Outline	• Introduction and applicability of the code • Procedure for settlement of industrial disputes • Procedure, powers and duties of authorities • Strikes and lock-outs • Layoff, Retrenchment and closure special provisions • Offences and penalties
Module 3 (Credit 1):	**Arbitration and Conciliation Act, 1996 (As amended up to 2021)**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021. • Analyze the powers and duties of arbitrators in dispute resolution. • Apply the process of conciliation to resolve disputes in industrial and commercial contexts. • Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.
Content Outline	• Concept of arbitration and conciliation • Definition and importance of arbitration • Powers and duties of the arbitrator • Process of conciliation and appointment of conciliators

	• Overview of major amendments to the Arbitration and Conciliation Act, 1996**:** amendments 2015, 2019, and 2021
Module 4 (Credit 1)	**Competition Act, 2002 (As amendment up to 2023)**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept, objectives, and scheme of the Competition Act, 2002. • Analyze anti-competitive agreements, dominant position, and unfair pricing practices. • Apply the provisions of the Act to cases involving agreements and abuse of dominance. • Evaluate penalties, remedies, and the powers and functions of the CCI.
Content Outline	• Concept of competition and market regulation • Objectives, scope, and scheme of the Competition Act. • Differences between Horizontal and Vertical agreements • Abuse of dominant position • Unfair or discriminatory pricing • Penalties for contravention, remedies and modifications • Regulation of Combinations (Section 5 & 6) • Competition Commission of India (CCI): Powers, functions, and duties of CCI

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on any factory Occupational safety, Health and Working conditions.	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Industrial Relations Code, 2020	15
3	Presentations/ Case Study**:** Competition Act, 2002	10
4	Quiz/ Debate: Arbitration and Conciliation Act, 1996	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.
- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.
- Malik, S. B. (2017). Commentary on the arbitration and conciliation act. Universal Law Publishing.
- Singh, A. (2024). Law of arbitration and conciliation (S. Bindal, Rev.; 12th ed.). Eastern Book Company.
- Sinha, R. (2024). Arbitration in Indian & comparative jurisdictions. Commercial Law Publishers.
- Srivastava, S. C. (2020). Industrial relations and labour laws (6th ed.). Vikas Publishing House.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	**Business Accounting III**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand Accounting for Not Profit Organizations. 2. Understand Piecemeal Distribution of Cash. 3. Understand the concepts of Issue of Debentures. 4. Understand concepts of Human Resource Accounting and Auditing.
Module 1 (Credit 1)	**Accounting for Not Profit Organization**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	● Understand the meaning and features of Not for Profit Concerns ● Know the meaning of Receipts and Payments Account ● Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account ● Understand the difference between Profit and Not for profit Organizations ● Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern
Content Outline	**Theory :** Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern. **Problems on :** Preparation of Income and Expenditure Account.
Module 2 (Credit 1)	**Piecemeal Distribution of Cash**
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand the concept of piecemeal distribution of cash in partnership dissolution. • Apply the method to calculate safe payments and distribute cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	• **Theory :** Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments. • **Problems on :** Simple Sums using Proportionate Capital Method
Module 3 (Credit 1)	**Issue of Debentures**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • state the meaning of debenture and explain the difference between debentures and shares; • describe various types of debentures; • record the journal entries for the issue of debentures at par, at a discount and at premium; • explain the concept of debentures issued for consideration other than cash and the accounting thereof;
Content Outline	• **Theory :** Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures. • **Problems on :** Basic Level Journal entries for issue of debentures.
Module 4 (Credit 1)	**Human Resource Accounting and Auditing**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit. • Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation.

	• Describe and illustrate the concepts related to human resource accounting.
Content Outline	• **Human Resource Accounting:** An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of Human Resource Accounting at National Levels. Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost • **Human Resource Audit:** An Overview Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire., Components of HR Audit.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
2	Group Discussion / Case Study Analysis
3	Presentations/Seminars/Workshop
4	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Saeed, M., & Kulsheshtha, D. K. (2024). *Human resource accounting*. Anmol Publications.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.

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- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
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Course Syllabus

Semester: V

5.4 – Minor Stream

Course Title	**Social Entrepreneurship**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to 1. Understand social entrepreneurship. 2. Identify social problems and opportunities. 3. Know social enterprise models and strategies. 4. Use innovation and measure social impact.
Module 1 (Credit 1) - Introduction to Social Entrepreneurship	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Define social entrepreneurship. • Explain characteristics of social entrepreneurs. • Differentiate social and commercial entrepreneurship.
Content Outline	• Meaning and concept of social entrepreneurship • Nature and characteristics of social entrepreneurs • Difference between social and commercial entrepreneurship • Role of social entrepreneurs in society • Need and importance of social entrepreneurship
Module 2 (Credit 1) Social Problems and Entrepreneurial Opportunities	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Identify major social, economic, and environmental problems. • Analyze social issues for entrepreneurial solutions. • Recognize opportunities in underserved communities.
Content Outline	• Meaning of social, economic, and environmental problems • Major societal problems: poverty, unemployment, lack of education & gender inequality and women empowerment • Identification of social problems suitable for entrepreneurial solutions

	• Opportunities for social entrepreneurship in underserved communities • Social entrepreneurship and community development
Module 3 (Credit 1) Social Enterprise Models and Strategies	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Identify types of social enterprises. • Explain major social enterprise business models. • Understand financial and social sustainability of enterprises.
Content Outline	• Types of social enterprises • Business models for social enterprises - Fee-for-Service Model, Cross-Subsidy Model, Market-Linkage Model, Employment-Based Model & Hybrid Revenue Model • Value proposition and stakeholders • Financial and social viability for Social Enterprises
Module 4 (Credit 1) Innovation, Technology, and Social Impact	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain the role of innovation in social entrepreneurship. • Use technology and digital platforms for social solutions. • Measure and scale social impact.
Content Outline	• Role of innovation in social entrepreneurship • Use of technology and digital platforms • Measuring and evaluating social impact • Scaling social impact - replication and expansion

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignment on Concept and role of social entrepreneurship	10
2	Group Discussion / Case Study Analysis on Identification of social problems suitable for social entrepreneurship	15
3	Project Report on Analysis of business models of social enterprises	15
4	PPT Presentations/Seminars/Workshop Role of innovation and technology in social enterprises	10
	Total – 50 Marks	**50**

External – 50 Marks

References –

- Bansal, R. (2011). I have a dream: The inspiring stories of 20 social entrepreneurs who found new ways to solve old problems. Westland.
- Bhatia, A. (2025). Social entrepreneurship: A catalyst for change. Imperial Publications.
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- Kickul, J. R., & Lyons, T. S. (2020). Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world (3rd ed.). Rout ledge.
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- Ragavan, S. (2023). Social entrepreneurship. REST Publisher.
- Shukla, M. (2020). Social entrepreneurship in India: Quarter idealism and a pound of pragmatism. Sage Publications.
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Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	**Business Mathematics I**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Apply fundamental concepts of set theory and solve quadratic equations.
	2. Perform matrix operations and use the matrix method (Cramer's Rule and Matrix Inversion) to solve simultaneous linear equations.
	3. Solve commercial problems involving ratio, proportion, percentage, profit/loss, discount, simple and compound interest, and annuities.
	4. Differentiate and integrate basic functions, and apply differentiation concepts to find maxima and minima in business scenarios.
Module 1 : Basic Algebra and Matrices (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply fundamental concepts of set theory and solve quadratic equations.
	● Perform matrix operations and use the matrix method (Cramer's Rule and Matrix Inversion) to solve simultaneous linear equations.
Content Outline	● Set Theory: Types of sets, operations on sets, Venn diagrams ● Quadratic Equations: Solution, nature of roots ● Matrices: Types, operations (addition, subtraction, multiplication), transpose ● Determinant (up to order 3), Minor, Cofactor, Adjoint, Inverse

	• Application: Solution of simultaneous linear equations (Cramer's Rule and Matrix Inversion Method)
Module 2 : Commercial Arithmetic (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	• Apply concepts of ratio, proportion, and percentage to solve profit, loss, and discount problems.
	• Calculate simple and compound interest, effective rate of interest, and the present and future value of annuities.
Content Outline	• Ratio and Proportion: Simple and compound ratio, direct and inverse proportion • Percentage: Calculation, profit and loss, discount • Interest: Simple interest and Compound interest, effective rate of interest • Annuities: Meaning, types, present value and amount of an ordinary annuity
Module 3 : Functions (Introductory) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the meaning of a function and differentiate between its types (linear, quadratic, exponential, logarithmic).
	• Grasp the elementary concepts of limits and continuity.
Content Outline	• Functions: Meaning and Introduction • Types (linear, quadratic, exponential, logarithmic) • Limits and Continuity (Elementary concepts)
Module 4 : Calculus (Introductory) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	• Apply rules of differentiation (product, quotient, chain) to solve Maxima and Minima problems in business contexts.
	• Demonstrate the ability to use basic rules of integration.
Content Outline	• Differentiation: Rules (product, quotient, chain rule) • Application: Maxima and Minima (Business applications) • Integration: Basic rules of integration

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	**50**

External – 50 Marks

References:

- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Mathematics – I.* Vipul Prakashan.
- Trivedi, K., & Trivedi, C. (2011). *Business Mathematics* (1st ed.). Pearson India.
- Arora, S. R., & Gupta, K. (2015). *Business Mathematics*. Taxmann Publications.
- Sharma, J. K. (2014). *Business Mathematics* (2nd ed.). Ane Books Pvt. Ltd.
- Sharma, S. K., & Kaur, G. (2013). *Business Mathematics*. Sultan Chand & Sons.
- Business Mathematics and Statistics. (2016). Success Publications.
- Murugaiyan, S. (2011). *Business Mathematics*. New Century Book House.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	**Public Finance**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance. 2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India. 3. Explain the nature, growth, effects, and management of public expenditure and public debt. 4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.
Module 1 (Credit 1) Meaning & Scope of Public Finance	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Define public finance and describe its scope and objectives. • Explain the Principle of Maximum Social Advantage. • Distinguish between public goods and merit goods. • Interpret the structure of the government budget and deficit concepts.
Content Outline	• Definition and concept of public finance-Concept and scope of public finance, Role of government in economic activities. • Objectives of public finance: allocation, distribution, stabilization • Principle of Maximum Social Advantage (Dalton)-Concept, Conditions for achieving maximum welfare. • Public Goods and Merit Characteristics of public goods, Nature and importance of merit goods. • Budget—meaning, objectives, structure of budget; Deficit

	concepts
Module 2 (Credit 1) Public Revenue	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Differentiate between tax and non-tax revenue. • Explain the canons and classification of taxes. • Analyse shifting and incidence of taxation, including elasticity. • Describe the effects of taxation and the significance of GST.
Content Outline	• Types of Public Revenue-Tax and Non-Tax Revenue • Canons and Classification of Taxes-Canons of taxation, Classification of taxes—Direct, Indirect, Proportional, Progressive, Regressive • Shifting and Incidence of Taxation—Impact and Incidence, Factors influencing incidence, Role of elasticity of demand and supply • Effects of taxation- production, distribution, and consumption • Tax reforms in India—GST: meaning, features, and significance
Module 3 (Credit 1) Public Expenditure and Public Debt	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Classify public expenditure and explain reasons for its growth. • Evaluate the economic and social effects of public expenditure. • Distinguish between internal and external public debt. • Describe the burden of public debt and methods of repayment.
Content Outline	• Classification and Growth of Public Expenditure: Classification of public expenditure, Causes of increasing public expenditure • Effects of Public Expenditure: Production, Distribution, Consumption, Economic Growth, Economic Stability • Classification of Public Debt: Internal Debt and External Debt

	• Burden of Public Debt-Burden of internal debt, Burden of external debt • Methods of Repayment of Public Debt-Techniques and approaches used for debt repayment
Module 4 (Credit 1) Centre–State Financial Relations	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Explain the constitutional division of powers between Centre and States. • Describe how financial resources are shared between governments. • Explain the role and functions of the Finance Commission. • Discuss major issues in Centre–State financial relations, including imbalances and GST Council coordination.
Content Outline	• Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States. • Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants. • Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances. • Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Meaning & Scope of Public Finance

Activity: Infographic / Concept Poster– Students will prepare a visual infographic or poster

- Meaning and scope of public finance
- Structure of the budget and key deficit concepts

Module 2: Public Revenue

Activity: Taxation-Based Group Discussion / Problem-Solving Exercise

- Groups will discuss and present solutions on:
- Designing an equitable tax system using canons of taxation
- Distinguishing direct, indirect, proportional, progressive, and regressive taxes

Module 3: Public Expenditure and Public Debt

Activity: Case Study Analysis– Students analyse a short case covering:

- Growth of public expenditure and its causes
- Effects of government spending on economic and social development
- Methods used or recommended for debt repayment

Module 4: Centre–State Financial Relations

Activity: Short Analytical Assignment

- How the Constitution divides financial powers between the Centre and States
- How the Finance Commission distributes revenue
- Grants-in-Aid and their role in reducing regional imbalances

External – 50 Marks

References:

- Mishra, S. K., & Puri, V. K. (2008). Indian economy. Himalaya Publishing House.
- Dutt, R., & Sundaram, K. P. M. (2007). Indian economy. S. Chand & Company Ltd.
- Agrawal, A. N. (2006). Indian economy: Problems of development and planning. New Age International Publishers.
- Tandon, B. N. (Year not specified). Indian economy. Tata McGraw-Hill. (Note: Insert specific edition/year if available.)
- India Infrastructure Report 2007/2008. (2008). India infrastructure report. Oxford University Press.
- Jetli, K. N., & Sethi, V. (2008). Infrastructure development in India: Post-liberalisation initiatives and challenges. New Century Publications.
- Dewett, K. K., Verma, J. D., & Agrawal, A. N. (2005). Indian economy. S. Chand & Company Ltd.
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- Sahu, R., & Rodricyes, K. (2010). Indian economy: Problems. Himalaya Publishing House. (Replace with exact year if you have updated edition).

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	**Business Law IV**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations. 2. Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance. 3. Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations. 4. Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.
Module 1 (Credit 1):	**Right to Information Act, 2005**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005. • Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance. • Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms. • Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.
Content Outline	• Introduction of RTI Act 2005 Meaning. Objectives • Scope and applicability • Proactive disclosure (section 9) • RTI Application Procedure • Exemptions under RTI

	• Central, State Information commission powers and functions • Appeals and penalties • Role of RTI in governance
Module 2 (Credit 1):	**Goods and Services Tax (GST), 2017**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.
Content Outline	• Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council
Module 3 (Credit 1):	**Information Technology Act, 2000**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act.
Content Outline	• Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3

	• Electronic Governance section 4 to 10 • Digital signature certificate Sec. 35 to 39 • Protection of personal information (Section 43-A) • Protection of personal information - Crime and Punishment.
Module 4 (Credit 1)	**E-Contracts (E-Transactions / E-Commerce)**
Learning Outcomes	After learning the module, learners will be able to
	• Understand the legal framework of e-contracts in e-commerce. • Apply and execution of e-contracts in electronic transactions. • Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability. • Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws.
Content Outline	• E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce • E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts. • E-Records: Attribution, Acknowledgement and dispatch of e-records

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Information Technology Act, 2000	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Goods and Services Tax (GST) Act, 2017	15
3	Presentations/ Case Study**:** E-Contracts	10
4	Quiz/ Debate: Right to Information Act 2005	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Chakraborty, R. (2025). *Commentary on the Right to Information Act*, 2005 (3rd ed.). Kamal Publishers.
- Acharya, N. K. (2025). *Commentary on the Right to Information Act*, 2005. Bharat Publishers.
- Sharma, P. (2021). *E-Commerce Law in India: Issues and Challenges*. Taxmann Publications.
- Singhania, V. (2021). *GST Law & Practice*. Taxmann Publications.
- Goyal, S. (2021). *GST in India: Law, Practice & Compliance*. Universal Law Publishing.
- Goel, S. (2020). *Information Technology Law and Practice*. Bharat Law House.
- Gupta, S. (2020). *E-Contracts and Online Transactions: Law and Practice*. Universal Law Publishing.
- Sharma, R. (2018). *Information Technology Act 2000 with Amendments*. Universal Law Publishing.
- Rai, M. (2018). *Electronic Contracts and Digital Signatures: Legal Perspectives*. Eastern Book Company.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	**Business Accounting IV**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand transactions under Foreign Currency. 2. Understand the concepts of Insurance Claim for Loss of Stock. 3. Understand the fundamentals of Redemption of Debentures. 4. Understand Accounting in a Computerized Environment.
Module 1 (Credit 1)	**Foreign Currency Transactions**
Learning Outcomes	After learning the module, learners will be able to
(Specific related to the module)	● Understand foreign currency transactions related to purchase and sale of goods, services, assets, and loans. ● Identify and apply appropriate exchange rates for recognition, settlement, and reporting of transactions. ● Compute exchange rate differences arising from monetary and non-monetary items. ● Record and explain the accounting treatment of exchange gains and losses as per AS 11 / Ind AS 21. ● Analyze the impact of exchange rate fluctuations on profit or loss and financial statements.
Content Outline	• **Theory :** Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions. • **Problems on :** Computation and treatment of exchange rate differences
Module 2 (Credit 1)	**Insurance Claim for Loss of Stock**
Learning Outcomes	After learning the module, learners will be able to

	• Understand & Compute the amount of claim for loss of Stock
Content Outline	• **Theory :** Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. • **Problems on :** Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1)	**Redemption of Debentures**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the concept of debentures and explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013 relating to their issue and redemption. • Explain the creation, investment, and utilization of Debenture Redemption Reserve (DRR) as per the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. • Apply appropriate methods for writing off discount or loss on issue of debentures. • Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion
Content Outline	• **Theory :** Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • **Problems on:** Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion.

	(basic Questions on journal entries)
Module 4 (Credit 1)	**Accounting in Computerized Environment**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized accounting system • Learn application of computerized accounting statements • Learn various accounting packages
Content Outline	• Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	**Project Report**
1	Group Discussion / Case Study Analysis
2	Presentations/Seminars/Workshop
3	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.

- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan. Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	**Entrepreneurship and Start-up Management**
Course Credits	**04**
Course Outcomes	After going through the course, learners will be able to
	1. Develop an understanding of Entrepreneurship Development among the students. 2. Get acquaint with various central and state government policies towards developing and promoting various business enterprises in the country. 3. Identify challenges and prospects faced by women entrepreneurs. 4. Understand the Startup process from Idea generation to Business Development. 5. Identify the dimensions and resources required to establish a start-up. 6. Analyse the Business environment and develop a strategic Business Plan. 7. Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.
Module 1 (Credit 1)	**Fundamentals of Entrepreneurship Management**
Learning Outcomes	After learning the module, learners will be able to
	• Define Entrepreneurship and identify the characteristics of entrepreneurship. • Differentiate between various types of Entrepreneurs. • Identify the Social Entrepreneurship in socio-economic development. • Understand the evolution of the concept of Entrepreneurship. • Examine and analyse the qualities for Entrepreneurship.
Content Outline	• **Concept and Nature of Entrepreneurship**

	Concept, characteristics & types of Entrepreneur. Characteristics, need & types of Entrepreneurship. Social Entrepreneurship – Definition, Importance and social responsibilities. • **Theories of Entrepreneurship:** Theory of Innovation by Schumpeter Theory of High achievement by McClelland Theory of Profit by Knight Theory of Social Change by Everett Hagen • **Entrepreneurship Management** Qualities and Skills for Entrepreneurship
Module 2 (Credit 1)	**Entrepreneurship Development**
Learning Outcomes	After learning the module, learners will be able to
	• Explore and avail the schemes of Entrepreneurship Development Institutions. • Identify the institutions supporting business enterprises. • Explore the support of Central and State level institutions. • Analyse the role of women entrepreneur in economic development.
Content Outline	• **Entrepreneurship Development Institutions:** Entrepreneurship Development Institute of India (EDII). National Institute of Entrepreneurship and Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB) • **Institutional support:** District Industries Centres (DICs) Industrial Development Corporation (IDC) Small Scale Industries Development Corporations (SSIDCs) • **Women Entrepreneurship:** Significance, Challenges and Schemes for Women

	Entrepreneurship. Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).
Module 3 (Credit 1)	**Startup Entrepreneurship and Startup Ecosystem**
Learning Outcomes	After learning the module, learners will be able to
	• Define Start-ups and explore the start-up ecosystem. • Undertake Business Environment Analysis. • Analyse the competitive Business Environment and Identify competitive advantages. • Develop Start up Proposals for new venture launch.
Content Outline	• **Introduction to Startup Entrepreneurship-** Meaning and Definition, Startup Ecosystem. Startup Lifecycle • **Processes of Business Environment Analysis** – Political, Governmental, Stakeholder, Technological, Macroeconomic, Socio-demographic, Competitive and Competitor Analysis. • **Developing Startup Proposals.**
Module 4 (Credit 1)	**Startup Project planning and development.**
Learning Outcomes	After learning the module, learners will be able to
	• Design Start-up Project Plan and Carry out feasibility study. • Understand the formalities and procedure of registration of a business. • Identify the new venture expansion strategies and venture capitalist companies. • Study and Examine the startup Success Stories.
Content Outline	• **Project Planning-** Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies. • **Preparing for the new venture launch** - New venture expansion strategies - Venture Capital and Angel Investment. • **Startup Success Stories.**

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods	15
3	Presentations/ Case Study	10
4	Quiz/ Debate	10
	Total 50 Marks	**50**

External – 50 Marks

References:

- Ashok Soota and S.R. Gopalan, Entrepreneurship Simplified, from Idea to IPO, Portfolio- Penguin Random House, India.
- Chris Guilbeau, The $100 Start-ups, Macmillan Publishers Limited.
- Ducker Peter: Innovation and Entrepreneurship. Butterworth-Heinemann, revised (2007).
- Holt. David: Entrepreneurship: New Venture Creation. Phi learning, 1st Edition (2009).
- Howard Frederick, Allan O’Connor, & Donald F. Kuratko, Entrepreneurship: Theory, Process and Practice, 4th Edition, Cengage Leaming, 2016.
- Khanka S S, Entrepreneurship Development, S Chand Publication, 9th Edition, (2007).
- Madhukar Shukla, Social Entrepreneurship in India, 1st Edition, SAGE Publications India Pvt Ltd., 2020.
- Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, 2018.
- Reena Poddar, Sarika Gadhawe, Competitive Advantage, An Introduction, The ICFAI University Press.
- Vasant Desai, Entrepreneurship Management, 1st Edition, Himalaya Publishing House, 2013.
- Vijaykumar Thota, Santhi Vedula, Fundamental for New Entrepreneurs- in the context of Indian MSME’s, Himalaya Publishing House.
- Steven Fisher, Ja-nae’ Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	**Business Mathematics II**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Apply successive and partial differentiation to complex business functions and analyze concepts like monotonicity and concavity.
	2. Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.
	3. Evaluate definite integrals, calculate the area under a curve, and apply integration to determine Consumer's Surplus and Producer's Surplus.
	4. Formulate and solve Linear Programming Problems (LPP) using the graphical method, and apply LPP to real-world business applications like product mix decisions.
Module 1 : Differential Calculus and its Applications (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	• Apply successive and partial differentiation to analyze complex business functions, including monotonicity and concavity.
	• Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.

Content Outline	● Successive Differentiation (up to second order) ● Partial Differentiation: Basic rules and application ● Monotonicity and Concavity ● Elasticity of Demand and Supply ● Cost, Revenue, and Profit Functions: Marginal cost, Marginal revenue, Break-even analysis
Module 2 : Integral Calculus and its Applications (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Evaluate definite integrals and the area under a curve. ● Apply integration concepts to business applications like Consumer's and Producer's Surplus.
Content Outline	● Definite Integral. ● Area under a curve ● Application of Integration in Business: Consumer's Surplus and Producer's Surplus
Module 3 : Differential Equations (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the basic concepts of Differential Equations.
	● Formulate and solve first-order, first-degree differential equations.
Content Outline	● Introduction to Differential Equations ● Formation and solution of first-order ● First-degree differential equations
Module 4 : Linear Programming Problem (LPP) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Formulate and solve Linear Programming Problems (LPP) using the graphical method.
	● Apply LPP to real-world business applications like product mix decisions.

Content Outline	- Formulation of LPP - Graphical Method for solving LPP (Maximization and Minimization problems) - Applications of LPP in business (e.g., product mix)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	**50**

External – 50 Marks

References:

- Sharma, J. K. (2014). *Business Mathematics* (2nd ed.). Ane Books Pvt. Ltd.
- Hazarika, P. (2012). *A Textbook of Business Mathematics*. S. Chand Publishing.
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- Murugaiyan, S. (2011). *Business Mathematics*. New Century Book House.
- Sharma, S. K., & Kaur, G. (2013). *Business Mathematics*. Sultan Chand & Sons.
- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Mathematics – II*. Vipul Prakashan.
- *Business Mathematics and Statistics*. (2016). Success Publications.
- Arora, S. R., & Gupta, K. (2015). *Business Mathematics*. Taxmann Publications.

Course Syllabus

Semester: V

5.6 –(VSC)

Course Title	**Accounting for Housing Societies**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand structure, objectives, and legal framework of housing societies. 2. Explain accounting system and financial management practices of housing societies. 3. Prepare financial statements of housing societies. 4. Apply accounting concepts to solve practical housing society accounting problems.
Module 1(Credit 1) - Introduction to Housing Society Accounting	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain meaning, objectives, and types of housing societies. • Describe legal provisions, bye-laws, and audit requirements of housing societies. • Identify books of accounts and sources of income of housing societies. • Explain types of expenditure and financial control practices in housing societies.
Content Outline	• Meaning, objectives, and types of housing societies • Legal framework – Cooperative Societies Act, bye-laws, and audit requirements • Books of accounts maintained by housing societies • Sources of income of housing societies • Types of Expenditure in Housing Societies • Financial planning, budgeting, and internal control in housing societies

• **Module 2(Credit 1) - Financial Accounting of Housing Societies**	
Learning Outcomes (Specific related to the module)	• Understand accounting records maintained by housing societies. • Prepare Receipt and Payment Account of housing societies. • Prepare Income and Expenditure Account and Balance Sheet. • Solve practical problems related to housing society accounts.
Content Outline	• Accounting records – Cash Book, Receipt and Payment Account • Preparation of Income and Expenditure Account • Preparation of Balance Sheet of housing societies Practical problems based on housing society accounts

Activities towards Comprehensive Continuous Evaluation (CCE) Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE.

External - NIL

References –

1. Desai, A. H. (2021). Co-operative housing society management procedure and manual: A guide to manager, accountant, auditor, and managing committee members. M&J Services.
2. Nair, R. G., Shaji, N. J., & Anilkumar, V. S. (2023). Accounting for co-operative societies. Impress Publishers.
3. Prabhu, M. (2020). Administration of housing society made easy (1st ed.). Sakal Publications.
4. Sahakarayukta Maharashtra. (2012). Cooperative housing societies manual. Government of Maharashtra.

5. Saraf, P. P., & Kulkarni, S. V. (2023a). Accountancy for GDC&A and other co-operative examinations (14th ed.). Nirali Prakashan.
6. Saraf, P. P., & Kulkarni, S. V. (2023b). Management of co-operative housing societies (14th ed.). Nirali Prakashan

Semester: V

5.6 : VSC

Course Title	**Human Resource Management in Information Technology**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Explain the fundamentals of HRM in the IT sector. 2. Apply recruitment and workforce planning techniques in IT organizations. 3. Analyze employee engagement and retention strategies in IT firms. 4. Evaluate the use of HR technology and legal compliance in IT companies.
Module 1 (Credit 1) - Human Resource Management Framework in IT Organizations	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Describe the scope, nature, and distinctive characteristics of HRM in IT organizations. • Examine the strategic role of HR managers in technology companies. • Apply workforce planning and recruitment methodologies relevant to the IT sector. • Assess competency mapping and employer branding practices in IT firms.
Content Outline	• Evolution in the IT sector • Features and characteristics of IT organizations • Role of HR manager in technology companies • Workforce planning in IT companies • Recruitment sources (campus hiring, lateral hiring, global hiring) • Competency mapping and skill-based hiring
Module 2 (Credit 1) - Strategic Human Resource Practices in the IT Industry	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Examine motivation and retention strategies in the IT sector. • Analyze work-life balance initiatives and compensation systems in IT organizations. • Evaluate legal, ethical, and regulatory aspects applicable to IT firms. • Assess the application of HRIS, analytics, and artificial intelligence in HR decision-making.
Content Outline	• Employee Engagement strategies in IT sector • Work-life balance and flexible working hours • Managing attrition in IT industry • Compensation and benefits in IT firms • Labour laws applicable to IT industry • Code of conduct and ethics in IT organizations • HR Information Systems (HRIS) • Data-driven HR decision making • Use of AI in recruitment and performance management

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - NIL

References –

1. Armstrong, M., & Taylor, S. (2023). Armstrong's handbook of human resource management practice (16th ed.). Kogan Page.
2. Bhattacharyya, D. K. (2017). Human resource management in the digital age. Sage Publications India.
3. Dessler, G., & Varkkey, B. (2020). Human resource management (16th ed.). Pearson Education India.
4. Gupta, S. C. (2018). Advanced human resource management: Strategic perspective. Laxmi Publications.
5. Kavanagh, M. J., & Johnson, R. D. (2020). Human resource information systems: Basics, applications, and future directions (5th ed.). Sage Publications India.
6. Mello, J. A. (2019). Strategic human resource management (5th ed.). Cengage Learning India.
7. Pande, S., & Basak, S. (2015). Human resource management: Text and cases. Pearson Education India.
8. Rao, V. S. P. (2020). Human resource management (2nd ed.). Taxmann Publications.
9. Thite, M. (Ed.). (2019). e-HRM: Digital approaches for managing talent. Routledge (Taylor & Francis India).
10. Westerman, J. (2017). Strategic human resource management. Oxford University Press India.

5.6: VSC 4

Marketing Specialization-VII

Course Title	**Digital Advertising & Sales Promotion**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to • Define digital advertising and sales promotion and explain their importance. • Apply digital advertising and sales promotion tools to create campaigns. • Analyze campaign performance and audience engagement using metrics. • Design and evaluate digital advertising and sales promotion strategies.
Module 1 (Credit 1) - Introduction to Digital Advertising	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Recall types of digital advertising and important concepts. • Explain the scope, advantages, and audience segmentation in digital advertising. • Develop a basic digital advertising campaign with ad copy, budgeting, and platform selection.
Content Outline	• Introduction to digital advertising – meaning, scope, and advantages • Types of digital advertising: search ads, display ads, social media ads, video ads, email campaigns • Target audience analysis and segmentation • Budgeting, bidding strategies, and campaign planning • Creative strategy and ad copy development
Module 2 (Credit 1) - Sales Promotion and Performance Evaluation	

Learning Outcomes	After learning the module, learners will be able to
	• Describe sales promotion, its objectives, and types. • Apply sales promotion tools and integrate them with digital campaigns. • Assess campaign performance using CTR, conversions, ROI, and Engagement metrics.
Content Outline	• Sales promotion – meaning, objectives, types (consumer promotion, trade promotion) • Tools of digital sales promotion • Integration of sales promotion with digital marketing campaigns • Analytics and performance measurement: CTR, conversions, ROI, engagement metrics Emerging trends in advertising and sales promotion

External - NIL

References -

1. Arens, W. F., Weigold, M. F., & Arens, C. (2021). Contemporary advertising (16th ed.). McGraw Hill Education India.
2. Belch, G. E., Belch, M. A., & Purani, K. (2021). Advertising and promotion: An integrated marketing communications perspective (12th ed.). McGraw Hill Education India.
3. Chaffey, D., & Ellis-Chadwick, F. (2022). Digital marketing: Strategy, implementation and practice (8th ed.). Pearson Education India.

4. Chitale, A. K., & Gupta, R. (2022). Concept building approach to advertising and personal selling. Cengage Learning India.
5. Farris, P. W., Bendle, N. T., Pfeifer, P. E., & Reibstein, D. J. (2020). Marketing metrics: The manager's guide to measuring marketing performance (4th ed.). Pearson.
6. Havaldar, K. K., Cavale, V. M., & Nandi, S. K. (2025). Sales and distribution management: Leveraging emerging technologies (4th ed.). McGraw Hill Education India.
7. Mathur, V., & Arora, S. (2022). Digital marketing. PHI Learning.
8. Moriarty, S., Mitchell, N. D., Wells, W. D., Crawford, R., Brennan, L., & Spence- Stone,
9. R. (2019). Advertising: Principles and practice (3rd ed.). Pearson India.
10. Ogilvy, D. (2013). Ogilvy on advertising. Pan Macmillan India.
11. Pradeep, A. K. (2026). AI for marketing and product innovation: Updated for 2026. Wiley India.
12. Shah, K., & D'Souza, A. (2014). Advertising and promotions: An IMC perspective (2nd ed.). Tata McGraw Hill.
13. Sharma, S., & Singh, R. (2022). Advertising: Planning and implementation. PHI Learning.

Course Syllabus

Semester: V

5.7 – Major Core

(Finance Specialization VIII)

Course Title	**Investment Analysis and Portfolio Management**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the investment environment and functioning of capital markets. 2. Distinguish between investment, speculation, and gambling. 3. Analyze various investment avenues and factors influencing investment decisions. 4. Apply portfolio management principles for effective investment decisions. 5. Perform basic security analysis using fundamental and technical 6. approaches
Module 1(Credit 1) - Introduction to Investment Environment	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the investment process and criteria for investment. • Identify different types of investors and investment avenues. • Differentiate between investment, speculation, and gambling. • Understand the structure and role of the Indian capital market. • Describe the role of investment banks and stock market indices. • Explain the concept and advantages of online share trading.

<table>
<tr><td>Content Outline</td><td>Introduction to Investment Process, Criteria for Investment, Types of Investors
Investment V/s Speculation V/s Gambling
Investment Avenues
Factors Influencing Selection of Investment Alternatives
Introduction to Capital Market in India
Concepts of Investment Banks its Role and Functions
Stock Market Index</td></tr>
<tr><td></td><td>Online Share Trading and its Advantages</td></tr>
<tr><td colspan="2">Module 2(Credit 1) - Portfolio Management and Security Analysis</td></tr>
<tr><td rowspan="2">Learning Outcomes
(Specific related to the module)</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>Understand the meaning and concept of portfolio management.
Apply the portfolio management process and strategies.
Identify factors affecting investment decisions in portfolio construction.
Analyze securities using fundamental and technical analysis techniques.</td></tr>
<tr><td>Content Outline</td><td>Portfolio Management – Meaning, Concept, Process, Objectives and Basic Principles
Factors affecting Investment Decisions in Portfolio Management
Portfolio Strategy Mix
Security Analysis - Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis,
Technical Analysis - Basic Principles of Technical Analysis</td></tr>
</table>

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - NIL

References –

1. Bhat, S. (2009). Security analysis and portfolio management (2nd ed.). Excel Books India.
2. Chandra, P. (2021). Investment analysis and portfolio management (6th ed.). McGraw Hill Education (India) Private Limited.
3. Graham, B. (2006). The intelligent investor (Rev. ed.). Collins Business. (Note: Widely available Indian reprints are common for this classic).
4. Kevin, S. (2015). Security analysis and portfolio management (2nd ed.). PHI Learning Private Limited.
5. Pandian, P. (2012). Security analysis and portfolio management (2nd ed.). Vikas Publishing House.
6. Ranganatham, M., & Madhumathi, R. (2012). Security analysis and portfolio management (2nd ed.). Pearson Education India.
7. Reilly, F. K., & Brown, K. C. (2012). Investment analysis and portfolio management (10th ed.). Cengage Learning India.
8. Rustagi, R. P. (2021). Investment management: Theory and practice (11th ed.). Sultan Chand & Sons.

Semester: V

5.7-Majore Core

(HR Specialization VIII)

Course Title	**Conflict and Negotiation**
Course Credits	**2**
Course Outcomes	**After going through the course, learners will be able to**
	1. Explain the concept and sources of organizational conflict. 2. Analyze conflict management styles and resolution techniques. 3. Apply basic negotiation strategies. 4. Understand collective bargaining and dispute resolution mechanisms.
Module 1 (Credit 1) - Conflict and Conflict Management	
Learning Outcomes	After learning the module, learners will be able to
	• Understand concept, types, and sources of conflict. • Identify conflict management styles and resolution methods.
Content Outline	• Meaning, nature, and types of conflict (interpersonal & organizational) • Sources of conflict (communication, personality, role, resources) • Functional vs dysfunctional conflict • Conflict management styles (competing, collaborating, compromising, accommodating, avoiding) • Conflict resolution techniques (problem solving, mediation, counseling) • Role of communication and HR
Module 2 (Credit 1) Negotiation and Collective Bargaining	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand negotiation concepts and stages. • Identify dispute resolution mechanisms.
Content Outline	• Concept and types of negotiation (distributive & integrative) • Stages of negotiation (preparation, discussion, bargaining, closure) • Negotiation strategies and barriers • Collective bargaining: concept and process • Role of trade unions and management • Conciliation and arbitration (basic) • Contemporary issues and ethics

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report /	15
2	Group Discussion / Case Study Analysis	15
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	10
	Total – 50 Marks	**50**

External - NIL

References:

1. Fisher, R., Ury, W., & Patton, B. (2011). Getting to yes: Negotiating agreement without giving in (3rd ed.). Penguin Books.
2. Lewicki, R. J., Barry, B., & Saunders, D. M. (2021). Negotiation (9th ed.). McGraw-Hill Education.
3. Rahim, M. A. (2002). Toward a theory of managing organizational conflict. The International Journal of Conflict Management.
4. Robbins, S. P., Judge, T. A., & Vohra, N. (2020). Organizational behavior (18th ed.). Pearson India.
5. Thomas, K. W. (1992). Conflict and conflict management: Reflections and update. Journal of Organizational Behavior

5.7 – Major (Elective)
(Marketing Specialization VIII)

Course Title	**Social Media Marketing**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamentals and significance of social media in modern marketing. 2. Develop effective social media strategies aligned with business objectives. 3. Create engaging content using modern social media tools and platforms. 4. Analyze trends, innovations, and the future scope of social media 5. marketing.
Module 1 (Credit 1) - Fundamentals of Social Media Marketing & Strategy	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the role of social media in business, branding, and communication. • Identify major social media platforms and their unique features. • Apply the strategic framework for social media marketing, including planning, audience analysis, and budgeting.
Content Outline	• Meaning and importance of social media in modern marketing • Role of social media in business, branding, and communication • Overview of major social media platforms - Facebook, Instagram, Twitter (X), LinkedIn, TikTok, YouTube • Strategic Framework of Social Media Marketing - Setting goals and objectives, Identifying and understanding target audience, Crafting an effective social media plan, Competitive analysis in social media marketing, Budgeting for social media marketing campaigns

Module 2 (Credit 1) - Innovations and Analytics in Social Media Marketing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Differentiate between types of social media content and select appropriate formats for campaigns. • Use modern tools to create, schedule, and manage social media content effectively. • Evaluate current and emerging trends in social media marketing and anticipate future opportunities.
Content Outline	• Types of content - text, images, videos, infographics • Content creationTools - Canva, Hootsuite, Buffer, Meta Business Suite • Current trends in social media marketing - Influencer marketing, Short-form video content, Social commerce, Reels, stories and live streaming • Future of social media marketing - AI in social media, Chatbots and automation, Metaverse marketing, AR/VR-based marketing

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - NIL

References -

1. Chaffey, D., & Ellis-Chadwick, F. (2022). Digital marketing: Strategy, implementation and practice (8th ed.). Pearson Education India.
2. Chopra, P. (2023). The digital vidya guide to social media marketing. Digital Vidya Publications.
3. Dodson, I. (2016). The art of digital marketing: The definitive guide to creating strategic, targeted, and measurable online campaigns. Wiley India.
4. Goswami, J. (2021). Snapchat marketing: The success rule. SMMPackage.
5. Gupta, M., & Gupta, P. M. (2024). Social media and web analytics. PHI Learning.

6. Jain, S. (2022). Social media marketing: 101 tips, tricks and strategies. Notion Press.
7. Kane, B. (2020). One million followers, updated edition: How I built a massive social following in 30 days. BenBella Books.
8. Kingsnorth, S. (2022). Digital marketing strategy: An integrated approach to online marketing (3rd ed.). Kogan Page.
9. Pradeep, A. K. (2026). AI for marketing and product innovation: Updated for 2026. Wiley.
10. Tuten, T. L., & Solomon, M. R. (2020). Social media marketing (B. Rishi, Ed.; Indian ed.). SAGE Publications India.
11. Zahay, D., Roberts, M. L., Parker, J., Barker, D. I., & Barker, M. (2024). Social media marketing: A strategic approach (3rd ed.). Cengage India.

B.COM IN MANAGEMENT STUDIES

SEMESTER VI

ACADEMIC YEAR: 2027-28

Course Syllabus

Semester: VI

6.1 – Major (Core)

(Finance Specialization)

Course Title	**Banking and Financial Services**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand financial services and innovations. 2. Explain the working of stock exchanges and SEBI. 3. Analyze venture capital, leasing, and mutual funds. 4. Understand the role of credit ratings and agencies.
Module 1(Credit 1) - Financial Services, Innovation and Stock Exchange	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain financial services and their types. • Describe financial innovation and its causes. • Identify challenges in the financial service sector. • Understand stock exchanges and SEBI functions.
	• Financial Services - Meaning of Financial Services, Scope of Financial Services, Classification of Financial Services • Financial Innovation - Meaning of Financial Innovation, Scope of Financial Innovation, Classification of Financial Innovation, Causes of Financial Innovation • Challenges faced by the Financial Service Sector • Introduction to Stock Exchange - Meaning and role of Stock Exchange • Stock Exchanges in India - National Stock Exchange (NSE), Bombay Stock Exchange (BSE), Over the Counter Exchange of India (OTCEI) • SEBI (Securities and Exchange Board of India) - Functions of

	• SEBI
• **Module 2(Credit 1) - Venture Capital and Leasing**	
Learning Outcomes (Specific related to the module)	**After learning the module , the learner will be able to:** • Explain the concept of venture capital. • Identify methods of venture financing. • Understand leasing and its types. • Analyze advantages and disadvantages of leasing.
Content Outline	• Venture Capital – Concept, Features, Scope and Importance of Venture Capital • Methods of Venture Financing • Leasing - Concept of Leasing, Types of Lease , Advantages and Disadvantages of Leasing
• **Module 3(Credit 1) - Mutual Funds**	
Learning Outcomes	**After learning the module, the learner will be able to:** • Explain the concept of mutual funds. • Classify different types of mutual funds. • Understand the importance of mutual funds. • Identify factors affecting mutual fund selection.
Content Outline	• Concept of Mutual Funds • Types of Mutual Funds - Equity Funds, Debt Funds, Hybrid Funds, Index Funds • Importance of Mutual Funds • Factors affecting selection of Mutual Funds
• **Module 4(Credit 1) - Credit Rating**	
Learning Outcomes	**After learning the module, the learner will be able to:** • Explain the meaning of credit rating. • Understand benefits of credit rating. • Identify credit rating agencies in India. • Understand the role of credit rating agencies.
Content Outline	• Definition of Credit Rating • Meaning of Credit Rating • Benefits of Credit Rating • Credit Rating Agencies in India – CRISIL, ICRA, CARE, India Ratings

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks

References –

1. Agarwal, O. P. (2021). Management of financial services, markets and institutions (1st ed.). Himalaya Publishing House.
2. Bhole, L. M., & Mahakud, J. (2017). Financial institutions and markets: Structure, growth and innovations (6th ed.). McGraw Hill Education (India).
3. Gordon, E., & Natarajan, K. (2022). Financial markets and services (13th ed.). Himalaya Publishing House.
4. Indian Institute of Banking & Finance. (2021). Introduction to financial services and systems. Taxmann Publications.
5. Khan, M. Y. (2019). Financial services (10th ed.). McGraw Hill Education (India).
6. Machiraju, H. R. (2019). Indian financial system (5th ed.). Vikas Publishing House.
7. Pathak, B. V. (2018). The Indian financial system: Markets, institutions and services (5th ed.). Pearson Education India.

Course Syllabus

Semester: VI

6.1-Major
(HR SPECILIAZATION)

Course Title	**LEADERSHIP & TEAM MANAGEMENT**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand basic concept and styles of leadership. 2. Apply communication, motivation and emotional intelligence in leadership. 3. Understand team building and team dynamics. 4. Apply basic performance, conflict and coaching skills. 5. Identify modern leadership practices and virtual team challenges.
Module 1 (Credit 1)	**Foundations of Leadership**
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain concept, functions and importance of leadership. • Differentiate leadership and management. • Identify leadership traits, competencies and styles. • Analyze leadership theories and ethical leadership.
Content Outline	• Concept and meaning of leadership. • Leadership vs management. • Functions and roles of a leader. • Traits and competencies of effective leaders. • Leadership theories: trait, behavioral, contingency, situation • Leadership styles: autocratic, democratic, laissez-faire, • transformational, transactional Ethical leadership and values.
Module 2 (Credit 1)	**Motivation, Communication and Emotional Intelligence**

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Apply motivation theories for improving employee performance. • Demonstrate effective communication and feedback. • Apply emotional intelligence in leadership situations. • Use decision-making and problem-solving techniques.

Content Outline	Concept and importance of motivation. Motivation theories: (Maslow, Herzberg-overview). Importance of communication in leadership Role of communication in team performance Emotional intelligence: concept, basic application. Decision-making: meaning, types Problem-solving: concept, steps
Module 3 (Credit 1) Team Building and Team Dynamics	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the concept, purpose and importance of teams in organizations. • Identify different types of teams and their practical application. • Apply stages of team development for managing team growth and effectiveness. • Analyze team roles, norms, trust and cohesion in team performance.
Content Outline	• Concept and importance of teams. Team vs group. • Types of teams – functional, cross-functional, virtual Stages of team development • Team Norms, Trust and Cohesion: Meaning, Factors affecting trust and cohesion. • Role of leader in building trust and team culture.
Module 4 (Credit 1) Managing Team Performance and Contemporary Leadership	

Learning Outcomes	After learning the module, learners will be able to
	• Evaluate team performance and productivity. • Handle conflicts and improve team collaboration. • Apply coaching and mentoring techniques. • Examine modern leadership and virtual team management.
Content Outline	• Concept of team performance. • Basic measurement of team performance and productivity. SMART goals – concept and application. • Conflict management in teams: causes and resolution techniques. Concept and difference between coaching and Mentoring. • Meaning of virtual teams • Basic challenges in managing virtual teams. • Contemporary leadership(overview): digital, agile and servant leadership.

Activities towards Comprehensive Continuous Evaluation (CCE) Internal – 50 Marks

Sr. No	Activities	Marks
1	Project / Case Study on Leadership or Team Management	15
2	Group Discussion / Team Activity / Case Analysis	15
3	PPT Presentation / Role Play / Seminar	10
4	Quiz / Reflective Assignment	10
	Total – 50 Marks	**50**

External – 50 Marks

References:

1. Goleman, D. (1998). *Working with emotional intelligence*. Bantam Books.
2. Lencioni, P. (2002). *The five dysfunctions of a team*. Jossey-Bass.
3. Northouse, P. G. (2022). *Leadership: Theory and practice* (9th ed.). Sage Publications.
4. Robbins, S. P., Judge, T. A., & Vohra, N. (2020). *Organizational behavior* (18th ed.). Pearson India.
5. Yukl, G. (2013). *Leadership in organizations* (8th ed.). Pearson.

Semester: VI

6.1 – Major Core

Marketing Specialization VIII

Course Title	**Social Marketing**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Understand the concept, scope and importance of social marketing. 2. Analyze strategies and planning process of social marketing programs. 3. Examine behaviour change theories and their role in social transformation. 4. Evaluate the application of social marketing in public welfare sectors and career opportunities.
Module 1 (Credit 1) - Fundamentals and Environment of Social Marketing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the meaning, features and evolution of social marketing. • Differentiate between social marketing and commercial marketing. • Identify the components of the social marketing environment.
Content Outline	• Definition and Features of Social Marketing • Need and Evolution of Social Marketing • Social Marketing vs Commercial Marketing • Challenges in Social Marketing • Unique Value Proposition and Relevance of Social Marketing • Concept of Social Marketing Environment • Components of Social Marketing Environment
Module 2 (Credit 1) - Strategic Tools and Marketing Mix in Social Marketing	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand the process of social marketing planning. • Apply STP strategies in social marketing programmes. • Explain the components of the social marketing mix.

Content Outline	• Social Marketing Plan - Meaning and Importance • Steps in Developing Social Marketing Plan

	• Segmentation, Targeting & Positioning (STP) in Social Marketing - Basis of Segmentation, Criteria for Evaluating Segments, Target Audience Selection, Positioning and Types of Positioning • Social Marketing Mix – Concept and Components
Module 3 (Credit 1) - Behavioural Theories and Governance in Social Marketing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain behaviour change objectives and models in social marketing. • Understand the role of NPOs and CSR in social marketing. • Examine governance and ethical practices in social marketing.
Content Outline	• Managing Behaviour for Social Change • Behaviour Objectives and Knowledge Objectives • Outline of Behaviour Change Models - Social Norm Theory, Health Belief Model, Theory of Planned Behaviour & Behavioural Economics and Nudge Theory • NPO & CSR - Meaning of NGO, Voluntary Organization and NPO Sector • Governance and Ethics in Social Marketing
Module 4 (Credit 1) - Sectoral Applications and Career Opportunities in Social Marketing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify the application of social marketing in public welfare sectors. • Understand professional opportunities in social marketing. • Evaluate career prospects in social development and social entrepreneurship.

Content Outline	• Concept of Social Marketing in Public Welfare Sectors - Marketing Health, Marketing Education, Marketing Medicare, Marketing Sanitation, Marketing Financial Literacy and Savings, Marketing • Digital Literacy, Marketing Social Issues of Youth • Professional and Career Aspects of Social Marketing - Social Work as a Profession, Social Entrepreneurship, Career Opportunities in • Social Marketing

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks

References –

1. Kotler, P., Lee, N. R., & Colehour, J. (2023). Social marketing: Behavior change for good (7th ed.). SAGE Publications.
2. Deshpande, S., & Lee, N. R. (2024). Social marketing in India. Atlantic Publishers & Distributors.
3. French, J., & Gordon, R. (2019). Strategic social marketing: For sustainable behaviour change (2nd ed.). SAGE Publications India.
4. Brennan, L., Parker, L., Micallef, D., & Luu, N. (2026). Social marketing and behaviour change: From theory to action (2nd ed.). Edward Elgar Publishing.
5. Glanz, K., Rimer, B. K., & Viswanath, K. (2015). Health behavior: Theory, research, and practice (5th ed.). Jossey-Bass (Wiley India).
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Course Syllabus
Semester: VI
6.2 – Field Project

SEMSTER VI

Course Title	**Field project**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Apply theoretical knowledge of management in real-life organizational settings 2. Conduct field-based research using appropriate tools and techniques 3. Analyze business problems related to Finance, HR, or Marketing specialization 4. Interpret data and draw meaningful conclusions 5. Develop practical recommendations based on field findings 6. Prepare professional project reports and present findings effectively
Module 1 (Credit 1) Introduction and Research Planning	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Understand the concept and importance of field projects • Identify and select appropriate research problems • Define objectives and scope of the study • Design a research framework for field study
Content Outline	• Meaning and importance of Field Project • Selection of topic (Finance / HR / Marketing specialization) • Problem identification and statement • Objectives of the study • Scope and significance of the study • Preparation of research proposal
Module 2 (Credit 1) Research Methodology and Data Collection	
Learning Outcomes *(Specific related to the*	After learning the module, learners will be able to

module)	• Understand research design and methodology • Apply appropriate data collection methods • Develop research instruments like questionnaires • Conduct field survey and collect data
Content Outline	• Research design (Exploratory / Descriptive) • Sources of data: Primary and Secondary • Data collection methods: (Survey, Interview,Observation) • Sampling techniques and sample size • Questionnaire design • Fieldwork and data collection process
Module 3 (Credit 1) Data Analysis and Interpretation	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Organize and analyze collected data • Use basic statistical tools for analysis • Present data using tables, charts, and graphs • Interpret findings logically
Content Outline	• Data classification and tabulation • Use of statistical tools (percentage, averages, etc.) • Graphical representation of data: (Bar charts ,Pie charts ,Tables) • Data interpretation techniques • Linking findings with research objectives
Module 4 (Credit 1) Report Writing and Presentation	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to • Structure and write a professional project report • Present findings in a clear and logical manner • Develop conclusions and practical suggestions • Communicate results effectively through presentations

Content Outline	• Structure of Project Report:
	  o Chapter 1: Introduction
	  o Chapter 2: Review of Literature
	  o Chapter 3: Research Methodology
	  o Chapter 4: Data Analysis and Interpretation
	  o Chapter 5: Findings, Conclusion, and Suggestions
	• Report formatting and documentation

	• Referencing and bibliography (APA format) • Preparation of PowerPoint presentation • Viva-voce and presentation skills

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Rubrics for Evaluation of Field Project Work

Sr.No	**Type of Evaluation**	**Criteria for Evaluation**	**Marks Obtained**	**Total**
1.	**Field Project Work (50)** Internal Assessment (To be filled by Internal Examiner)	**A) Field Project Work (30)**		
		1) Conceptual Framework (10)		
		2) Relevance (10)		
		3) Methodology (10)		
		B) Skills (20)		
		1) Analytical (6)		
		2) Problem Solving (6)		
		3) Professional Judgement (8)		
2	**Project Report Presentation and Viva (50)** Internal Assessment (To be filled by Internal Examiner)	**A) Project Report (30)**		
		1) Content (8)		
		2) Analysis and Interpretation of the data (14)		
		3) Presentation and Layout of the Report (8)		
		B) Presentation (10)		
		C) Project Viva (10)		
		Total		

Course Syllabus
Semester: VI
6.3 – Major (Elective)

Semester: VI

Course Title	**Quality Management**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1. Explain fundamental concepts, dimensions, and standards of quality management. 2. Describe the principles, and techniques of Total Quality Management (TQM). 3. Understand the role of employee involvement and statistical tools in quality improvement. 4. Explain national and international quality models used for performance excellence. 5. Describe continuous improvement approaches such as Kaizen and Six Sigma in manufacturing and service organizations.
Module 1 (Credit 1) - Quality Concepts and Standards	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Define the meaning and concept of quality. • Explain Juran's view of quality. • Distinguish between quality control and quality assurance. • Describe the role of ISO standards and learning curve in improving quality and productivity.
Content Outline	• Meaning and concept of quality • Juran's view of quality • Quality Control - Meaning, Objectives, Benefits • Quality Assurance - Concept and Scope • ISO Standards - Meaning and importance • Learning Curve - Concept, Importance in quality and productivity
Module 2 (Credit 1) - Total Quality Management (TQM)	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Explain the meaning and concept of Total Quality Management. • Describe the principles of TQM. • Identify major techniques used in TQM. • Explain the importance and benefits of TQM for organizations.
Content Outline	• Total Quality Management - Meaning and Concept • Principles of TQM • Techniques of TQM • Importance and benefits of TQM
Module 3 (Credit 1) - Employee Involvement and Quality Improvement Tools	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain the concept and importance of total employee involvement. • Describe the structure, implementation, and benefits of quality circles. • Explain suggestion schemes and differentiate them from quality circles. • Describe the purpose and types of control charts used in quality control.
Content Outline	• Total Employee Involvement - Concept and importance • Quality Circles - Meaning, concept, Structure of quality circles, Implementation of quality circles and Benefits of quality circles • Suggestion Schemes - Meaning and concept, Structure of suggestion schemes, Rewards for suggestion schemes • Difference between Quality Circles and Suggestion Schemes • Control Charts - Meaning, importance and Types of control charts
Module 4 (Credit 1) - Quality Models and Continuous Improvement	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the framework of national and international quality award models. • Describe the concept and application of Capability Maturity

	Models (CMM) in IT and BPO services. • Explain the concept, importance, and functions of Kaizen. • Describe the role and importance of Six Sigma in improving quality and reducing defects.
Content Outline	• Malcolm Baldrige Quality Award Model - Concept and framework • Ramkrishna Bajaj National Quality Award Model - Concept and framework • Capability Maturity Models (CMM) - Concept, Application in IT and BPO services • Kaizen - Meaning and concept, Importance of Kaizen, Functions of Kaizen • Six Sigma - Meaning and concept, Role of Six Sigma in improving quality and reducing defects, Importance of Six Sigma in manufacturing and service organizations

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks

References -

1. Besterfield, D. H., Besterfield-Michna, C., Besterfield, G. H., Besterfield-Sacre, M., Urdhwareshe, H., & Urdhwareshe, R. (2011). Total quality management (3rd ed.). Pearson Education India.
2. Evans, J. R., & Lindsay, W. M. (2014). An introduction to Six Sigma & process improvement (2nd ed.). Cengage Learning.
3. Gupta, G., & Gupta, S. (2015). Quality management. Khanna Publishing House.
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Khanna Publishers.

5. Janakiraman, B., & Gopal, R. K. (2006). Total quality management: Text and cases. PHI Learning.
6. Luthra, S., Garg, D., Agarwal, A., & Mangla, S. K. (2020). Total quality management (TQM): Principles, methods, and applications. CRC Press.
7. Mukherjee, P. N. (2022). Total quality management (2nd ed.). PHI Learning.
8. Panneerselvam, R., & Sivasankaran, P. (2014). Quality management. PHI Learning.

COURSE SYLLABUS
Semester VI
6.3 Major Elective

Couse Title	**Direct Taxation**
Course Credit	**4**
Course Outcomes	**After going through the course, learners will be able to –** 1. Define the basic Concept of Financial Management 2. Understand financial decisions. 3. Compute practical problems on Financial Management
Module 1 (Credit 1) Introduction to Goods and Services Tax (GST)	
Learning Outcomes	**After going through the course, learners will be able to**
	• Understand the comprehensive nature of GST as a destination-based consumption tax that subsumes multiple indirect taxes.: • Navigate the registration process, input tax credit mechanisms, and GST return filing requirements.: • Determine what constitutes a supply of goods or services, identify the tax jurisdiction, and apply the correct tax rates:
Content Outline	• Evolution of indirect taxation in India, • Deficiencies of the pre-GST regime • Meaning and Need of GST • Dual GST Model • Definition under GST Act. (CGST, IGST, SGST, UTGST, Business, Consideration, Electronic Commerce Operator, Goods, India, Non-Taxable Supply, Person, Principal Supply, Recipient, Reverse Charge, Services, Supplier, Taxable Person and Taxable Supply) • Goods and Services Tax Network (GSTN) • Problems: Practical problems relating to calculation of GST payable on goods and services supplied
Module 2 (Credit 1) Registration and Documentation Under GST Law	
Learning Outcomes	**After going through the course, learners will be able to**
	• Ability to Identify Mandatory Registration Thresholds and Exemptions: • Proficiency in the Electronic Registration Procedure and Documentation: • Competence in Post-Registration Compliance and Document Maintenance:
Content Outline	• Persons not liable Registration, • Compulsory Registration,

	• Procedure For Registration, • Deemed Registration and • Cancellation of Registration • Tax Invoice • Bill of Supply • Credit & Debit Notes • Vouchers • Delivery Challans • E-Way Bill • Harmonized System Nomenclature (HSN) of Goods, and • Service Accounting Code (SAC) of Services • Simple Problems: On Registration under GST
Module 3:	**Supply, Levy and Collection of GST**
Learning Outcomes	**After going through the course, learners will be able to**
	• Understanding the Scope of "Supply" as a Taxable Event: • Determining Tax Liability and Applicability of GST Components (CGST/SGST/IGST): • Application of "Time of Supply" and "Value of Supply" Rules:
Content Outline	• Time of Supply • Place of Supply • Value of Supply • Scope of Supply • Non-Taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of Tax and • Exemption From Tax
Module 4:	**Input Tax Credit and Payment of Tax**
Learning Outcomes	**After going through the course, learners will be able to**
	• Ability to Evaluate Eligibility and Claim Input Tax Credit (ITC): • Proficiency in Reconciling and Offsetting Tax Liabilities: • Understanding Compliance Requirements and Reversal Rules:
Content Outline	• Eligibility and Conditions For Taking Input Tax Credit. • Apportionment of Credit and Blocked Credits.

	• Credit in Special Circumstances. • Computation of GST under Inter State Supplies and Intra State Supplies

Activities towards Comprehensive Continuous Evaluation (CCE)
Internal – 50

Sr. No.	Activities	Marks
1.	Project Report Introduction to GST	15
2.	Group Discussion / Case Study Analysis Registration and Documentation Under GST Law	10
3.	PPT Presentations/Seminars/Workshop/ Any other innovative methods Supply, Levy and Collection of GST	10
4.	Quiz/Debate Input Tax Credit and Payment of Tax	15
	Total Marks	**50**

External – 50

References:

- V.S. Datey. GST Ready Reckoner.
- G. Sekar & B. Saravana Prasath GST Manual
- Dr. Vinod K. Singhania & Dr. Monica Singhania. Students' Guide to Income Tax & GST
- Ainapure and Ainapure. (Manan Prakashan) Indirect Taxes GST TYBAF Sem V

Course Syllabus
Semester: VI
6.4 Major (Elective)

Course Title	**Strategic Management**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	• Understand the fundamentals of business policy and strategic management. • Analyze internal and external business environments. • Formulate corporate-level and business-level strategies. • Implement, evaluate, and control organizational strategies. • Apply modern strategic management concepts and ethical practices.
Module 1 (Credit 1) - Introduction to Business Policy and Strategic Management	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept and importance of business policy. • Understand vision, mission, and the role of strategists. • Describe the strategic management process. • Analyze internal and external business environments.
Content Outline	• Business Policy - Concept and meaning of Business Policy, Vision and Mission of a Company, Meaning and importance of Business Policies, Important aspects in framing Business Policy. • Strategic Management – Introduction, Definition, nature, scope, and importance of Strategic Management, Strategic Management Process, Role of Strategists. • Strategic Analysis - Internal Environment Analysis (Concept), External Environment Analysis (Concept).
Module 2 (Credit 1) - Strategy Formulation	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Develop strategic intent using vision, mission, goals, and objectives. • Identify corporate-level strategies such as growth, stability, and retrenchment.

	• Apply Porter's competitive strategies at the business level. • Understand the concept and relevance of Strategic Business Units.
Content Outline	• Strategic Intent - Vision, Mission, Goals and Objectives • Corporate Level Strategies • Growth Strategies - Vertical Integration , Joint Ventures, Modernization • Retrenchment Strategies - Turnaround, Disinvestment, Liquidation • Stability Strategy - No-Change Strategy, Profit Strategy , Pause / Proceed with Caution Strategy • Business Level Strategies - Porter's Competitive Strategies • Strategic Business Unit (SBU)
Module 3 (Credit 1) - Strategy Implementation and Evaluation	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain the strategy implementation process. • Apply the McKinsey 7S framework. • Recognize resource allocation and behavioral issues. • Understand strategy evaluation and strategic control techniques.
Content Outline	• Strategy Implementation Process • McKinsey 7S Framework • Resource Allocation in Strategy Implementation • Behavioral Issues in Strategy Implementation • Strategy Evaluation Process • Strategic Control Process and Types • Techniques of Strategic Control
Module 4 (Credit 1) - Modern Approaches to Strategic Management	
Learning Outcomes	After learning the module, learners will be able to
	• Explain the concept of core competence. • Understand core competence as a source of competitive advantage. • Recognize the importance of ethical practices in strategic management.
	• Apply strategic management concepts through case studies.

Content Outline	• Concept of Core Competence • Core Competence as a Source of Competitive Advantage • Ethical Practices in Strategic Management • Case Studies on Strategic Management

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

- Assignments/ Quizzes/ projects/ Report writings/ Flip classroom/ presentations/Class Tests and so on, any of these evaluation methods can be used for the above modules. Minimum three types are required to be used for effective CCE

External - 50 Marks

References -

1. Cherunilam, F. (2021). Strategic management (25th ed.). Himalaya Publishing House.
2. Dutta, S. (2022). Strategic management (2nd ed.). Bharti Publications.
3. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2020). Strategic management: Concepts and cases: Competitiveness and globalization (13th ed.). Cengage Learning India.
4. Hill, C. W. L., & Jones, G. R. (2021). Strategic management: An integrated approach (12th ed.). Cengage Learning India.
5. Kaplan, R. S., & Norton, D. P. (2004). Strategy maps: Converting intangible assets into tangible outcomes. Harvard Business Review Press.
6. Kazmi, A., & Kazmi, A. (2021). Strategic management (5th ed.). McGraw Hill Education (India).
7. Nag, A. (2021). Strategic management (2nd ed.). Vikas Publishing House.
8. Pathak, B. V. (2022). Strategic management: Concepts and cases. Pearson Education India.
9. Porter, M. E. (2004). Competitive strategy: Techniques for analyzing industries and competitors. Free Press.
10. Srinivasan, R. (2025). Strategic management: The Indian context (7th ed.). PHI Learning.
11. Subba Rao, P. (2021). Business policy and strategic management (2nd ed.). Himalaya Publishing House.

COURSE SYLLABUS
Semester: VI
6.4 – Major Elective

Course Title	**Indirect Taxation**
Course Credits	**4**
Course Outcomes	After going through the course, learners will be able to
	1) Understand the basic concepts of taxation and key definitions under the Income Tax framework 2) Compute taxable income under different heads 3) Apply deductions under various sections (80C to 80U) while calculating total income. 4) Calculate Gross Total Income, Total Income and Income Tax Liability using applicable tax rates. 5) Solve practical problems related to income tax computation for individuals.
Module 1 (Credit 1) Basics of Taxation	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Define key terms such as Assessee, Assessment Year, Previous Year, Person, Income and Total Income. • Describe the basis and charge of Income Tax. • Determine residential status of an individual.
Content Outline	• Definition: Assessee, Assessment Year, Person, Previous Year, Income, Total Income, Rate of tax for the A.Y 2022-23 for Individual. • Elementary Acquaintance with Section 6 (Resident Status)of Income Tax Act, 1961.
Module 2 (Credit 1) Computation of Income Under Different Head	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the basis of charge under the head "Salaries." • Compute taxable salary including HRA, gratuity, pension and allowances. • Calculate income from self-occupied and let-out property. • Solve numerical problems related to house property income • Solve basic practical problems under this head.

Content Outline	• Salaries (15-17): Computation of Income under this Head Including calculations of House Rent Allowance, Leave Salary, Gratuity, Pension and Deduction U/S 16. • Income from House Property **(Sections 22-25)**: Computation of Income from House Property U/S 22 to 25. • Income from Other Sources **(Sections 56-59):** Computation of Income from this head including Deductions.
Module 3 (Credit 1) Elementary Problems on Different Head	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Compute capital gains using cost of acquisition and indexation (where applicable). • Apply deductions available under this head. • Solve practical problems including allowable deductions. • Determine Total Income after deductions.
Content Outline	• Profits & Gains from Business & Profession**(Sections 28-44D)**: Theory and Elementary Problems for Individuals only-covering Section 28, 30, 31, 32,35,35D 36 & 37,40 • Capital Gains**(Sections 45-55):** : Short Term and Long Term Capital Gain Covering Section 45, 47, 48, 49,50 & 54,54EC
Module 4 (Credit 1) Computation of Total Income	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Compute income under all five heads. • Calculate Gross Total Income and Total Income. • Apply tax rates and compute tax liability.
Content Outline	• Computation of income covering income under the head Salaries, House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above. • Working out Gross Total Income and Total Income after Deduction U/s 80,80C, 80CCC,80 D, 80DD, 80E, 80U, 80G & 80TTA only and Calculating Income Tax Payable. (From Tax Rate Table Supplied)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr.	Activities	Marks

No		
1	Project Report Introduction to GST	15
2	Group Discussion / Case Study Analysis Registration and Documentation Under GST Law	10
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods Supply, Levy and Collection of GST	10
4	Quiz/Debate Input Tax Credit and Payment of Tax	15
	Total – 50 Marks	**50**

External – 50 Marks

References:

- V.K. Singhania. *Direct & Indirect Taxes*. Taxmann Publication
- Ainapure & Ainapure. *Direct Taxes-Laws & Practice.* Manan Publication
- Ahuja, G., & Gupta, R. (2022). *Systematic approach to income tax* (A.Y. 2022–23 ed.). Bharat Law House.
- Datey, V. S. (2022). *Students' guide to income tax including GST* (A.Y. 2022–23 ed.). Taxmann Publications.
- Girish, A., & Batra, R. (2022). *Income tax law and practice* (A.Y. 2022–23 ed.). Wolters Kluwer India.
- Mehrotra, H. C., & Goyal, S. P. (2022). *Income tax law and accounts* (A.Y. 2022–23 ed.). Sahitya Bhawan Publications.
- Singhania, V. K., & Singhania, M. (2022). *Students' guide to income tax* (A.Y. 2022–23 ed.). Taxmann Publications.

Course Syllabus

Semester: VI

6.5: On-Job Training

Course Title	**Internship /OJT**
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Get exposure to work on the field related to finance, banking, Human Resource Management, Accounting, teaching and research. 2. Bridge the gap between classroom teaching and practical work life. 3. Make the students aware about work ethics and work discipline and punctuality. 4. Develop the passion for professional Life or Excellence. 5. Be Placed in banking, teaching, office management and research fields.
Module 1 (Credit 1)	
Learning Outcomes	After learning the module, learners will be able to
	• Plan and set the goal of internship • Identify the agency for Internship
Content Outline	• Plan and goal of internship with Faculty coordinator • Identify Agency of Internship • Completion of Pre internship documentation
Module 2 (Credit 1)	
Learning Outcomes *(Specific related to the module)*	After learning the module, learners will be able to
	• Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance. • Promote the students in different fields like in banking, finance, marketing, and accounting.

<table>
<tr><td>Content Outline</td><td>Placement for Internship
Actual undertaking work Experience at Internship agency
Keeping up to date weekly report
Updating field visit Report</td></tr>
<tr><td colspan="2">Module 3 (Credit 1)</td></tr>
<tr><td rowspan="2">Learning Outcomes
(Specific related to the module)</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>Take real work experience from academia to Industry
Develop self-confidence and self-esteem.</td></tr>
<tr><td>Content Outline</td><td>Actual undertaking of work experience at Internship agency
Keeping up to date weekly report
Preparation of field visit Report</td></tr>
<tr><td colspan="2">Module 4 (Credit 1)</td></tr>
<tr><td rowspan="2">Learning Outcomes
(Specific related to the module)</td><td>After learning the module, learners will be able to</td></tr>
<tr><td>Get Internship completion certificate from Internship Agency
Find source for job placement in areas of banking, finance, marketing, accounting and etc.</td></tr>
<tr><td>Content Outline</td><td>Final report of the internship
Submission of Post Internship Documentation
Presentation and Viva
Tools: Rubrics for internship work, rubrics for presentation (viva)
Summative (External) assessment (100 marks)</td></tr>
</table>

Duration: 120 Hours

Assignments/ Reports:

Sr. No	Activities
1	Plan and goal of internship
2	Reports of Weekly activities
3	Field Visit Report (If any)
4	Report of internship

<u>Summative (External) assessment (100 marks)</u>

Sr. No	Type of Evaluation	Criteria for Evaluation	Marks	Marks
1	External Assessment	**The Mentor of the Agency will assess the Intern on the Following Criteria's:**		
		A) Work Quality		
		1) Punctuality (5)	5	
		2) Sincerity (5)	5	
		3) Initiative (5)	5	
		4) Commitment (5)	5	
		5) Attitude (5)	5	25
		B) Skills		
		1) Communication (5)	5	
		2) Documentation (5)	5	
		3) Reporting (5)	5	
		4) Professionalism (5)	5	
		5) Adaptability (5)	5	25
2	External Assessment	Internship Report Weekly Activities Report Internship Report Presentation and Internship Viva Voce (Joint Assessment by Internal and External Examiner)	50	50
		Total		**100**

Course Syllabus

Semester: VI

6.6: Community Engagement

Course Title	**Community Engagement in Management Studies**
Course Credits	**2**
Course Outcomes	After going through the course, learners will be able to
	1. Explain the concept and importance of community engagement in management. 2. Apply CSR frameworks and ethical principles in business practices. 3. Analyze the role of social entrepreneurship in solving social problems. 4. Evaluate sustainability practices and SDGs in community initiatives. 5. Design and evaluate community engagement projects using project management and social impact tools.
Module 1 (Credit 1) - Community Engagement and Corporate Social Responsibility (CSR)	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the importance of community engagement for businesses and society. • Understand the concept, frameworks, and models of CSR. • Analyze CSR initiatives and their effectiveness. • Examine ethical issues in community engagement.
Content Outline	• Introduction to Community Engagement - Meaning, objectives, importance, and types of community engagement. • Corporate Social Responsibility (CSR) - Meaning, evolution, legal framework in India, CSR models and strategies. • Case Studies of Successful CSR Initiatives - Analysis of CSR activities and their social impact. • Ethical Dilemmas in Community Engagement - Corporate accountability, stakeholder expectations, and balancing profit with social welfare.
Module 2 (Credit 1) - Social Entrepreneurship, Sustainability, and Project Management for Community Engagement	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the difference between social entrepreneurship and traditional entrepreneurship. • Analyze the role of business organizations in achieving sustainability and SDGs. • Apply project management techniques in community engagement projects. • Evaluate social impact using appropriate tools and methods.
Content Outline	• Social Entrepreneurship - Meaning, characteristics, importance, and examples of social enterprises. • Sustainable Development and SDGs - Concept of sustainability, Triple Bottom Line, and role of business in achieving SDGs. • Project Management for Community Engagement - Project planning, implementation, stakeholder management, and monitoring. • Measuring Social Impact - Tools, metrics, social impact assessment, and reporting methods.

Internal – 50 Marks

Rubrics for Evaluation of Community Engagement

Sr.No	**Type of Evaluation**	**Criteria for Evaluation**	**Marks Obtained**	**Total**
1.	**Community Engagement** Internal Assessment (25) (To be filled by Internal Examiner)	**A) Community Engagement Activity (15)**		
		1) Objective/ Purpose of the Activity (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		B) Skills (10)		
		1) Commitment (3)		
		2) Involvement (4)		
		3) Communication (3)		
2	**Report, Presentation and Viva** Internal Assessment (25) (To be filled by Internal Examiner)	**A) Report Writing (25)**		
		1) Details of the Community Engagement. (7)		
		2) Objectives and Outcomes/ Achievement of the Community Engagement (5)		
		3) Presentation and Layout of the Report (3)		
		4) Presentation (5)		
		5) Project Viva (5)		
		Total		