



**SNDT Women's University, Mumbai**

**Bachelor of Commerce In  
Management Studies**

*as per NEP-2020*

**Syllabus**

**(w.e.f. 2024-25)**

Under Graduate Programme

Effective from 2024-25

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, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
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

<p>Preamble (Brief Introduction to the programme)</p>		<p>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.</p>
<p>Programme Specific Outcomes (PSOs)</p> <p><i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used</i></p> <p><i>e.g. demonstrate sound understanding of., analyse, compare, create, design, etc...</i></p> <p><i>(minimum 5)</i></p>	<p>After completing this Programme, Learner will</p> <p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p>	<p>Develop a foundation and understanding of managerial concepts, principles and practices.</p> <p>Gain knowledge and skills to exploit opportunities in management profession.</p> <p>Pursue higher studies in diverse fields of Management such as Business Administration, Human Resource Management, Marketing and Finance</p> <p>Improve a positive attitude towards lifelong learning and research</p> <p>Enhance leadership ability and teamwork skills that enable them to work effectively in group</p> <p>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.</p>
<p>Eligibility Criteria for Programme</p>		<p>XII or equivalent from any stream with required bridge course (if any)</p>
<p>Intake</p> <p>(For SNTD WU Departments and Conducted Colleges)</p>		<p>As per University guidelines.</p>

**Structure with Course Title – B. Com in Management Studies**

*(Options related to our area of study to be provided with “OR” for baskets of different types)* Structure with Course Title – B. Com in Management Studies

First Year

SN	Courses	Type of Course	Credits	Marks	Int	Ext
	Semester I					
10121111	Introduction to Financial Accounting	Subject 1	4	100	50	50
10121102	Fundamentals of Marketing	Subject 2	2	50	50	-
10420111 OR 10420112 OR 10420113 OR 10420114 OR 10420115 OR 10420116	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR OR NGO Management – I OR OR From any other faculty	OEC	4	100	50	50
10620101	Principles of Management	VSC	2	50	50	-
10720111 OR 10720112 OR 10720113 OR 10720114 OR CHETNA1 OR SWAYAM1	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	-	50
10820111 OR 10820112	English for Academic Writing-I (For Students of English medium) OR English Language and Literature-I (For Students of English medium)  <a href="https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf">https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf</a>	AEC	2	50	-	50

11051111	Indian Knowledge System/ Generic	IKS (Generic)	2	50	-	50
10952111	Introduction to Indian Constitution (SNDTWU Syllabus) <a href="https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf">https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf</a>	VEC	2	50	-	50
1145012 11 OR 1145022 1 OR 1145032 2 OR 11450421	Basics of national service scheme OR National Cadets Corps (NCC) OR Health and Wellness OR Performing arts exploration	CC	2	50	50	-
			22	550	250	300

	Semester II	Type of Course	Credits	Marks	Int	Ext
20121111	Organizational Behaviour	Subject 1	4	100	50	50
20121112	Marketing Management	Subject 2	2	50	-	50
20420111 OR 20420112 OR 20420113 OR 20420114 OR 20420115 OR 20420116 OR 20420117 OR 20420118 OR 20420119	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
20620101	Micro Economics – I	VSC	2	50	50	-
20620102	Human Resource Management	VSC	2	50	50	-
20720101 OR 20720102 OR 20720103 OR CHETNA2 OR SWAYAM2	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	-
20810111 OR 20810112	English for Academic Writing-II (For Students of English medium) OR English Language and Literature-II (For Students of English medium)  <a href="https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf">https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf</a>	AEC	2	50	-	50

	<a href="https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf">https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf</a>					
20920111 OR 20920112	Introduction to Environmental Economics OR Environmental Awareness  <a href="https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf">https://sndt.ac.in/pdf/academics/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf</a>	VEC	2	50	-	50
21450121 21450221 21450323 21450421	Volunteerism And National Service Scheme or National Cadet Corps.(NCC) Or YOGA EDUCATION or FINE ARTS  <a href="https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus">https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus</a>	CC	2	50	50	-
			22	550	300	250

**Second Year  
Semester III**

SN	Courses	Type of Course	Credits	Marks	Int	Ext
30121811/ 30121911/ 30122011	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	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	Production Planning and Management	Major	2	50	-	50
30320111/ OR 30320112/ OR 30320113/ OR 30320114	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship	Minor Stream	4	100	50	50
30420111/ OR 30420112/ OR 30420113/ OR 30420114/ OR 30420115/ OR 30420116/ OR 30420117/	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	OEC	2	50	-	50

OR 30420118/ OR 30420119/ OR 30420161/ OR 30420162	Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication					
	Modern Indian Languages - Hindi OR Marathi OR Gujarati (As per SNDTWU syllabus)	AEC	2	50	50	-
31321101	Field Project in Management Studies	FP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (as per SNDTWU syllabus)  Traditional Sports and Fitness (Sports) OR National Cadets Corps (NCC) OR Cultural Activities OR National Service Scheme (NSS) (As per SNDTWU syllabus)  <a href="https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus">https://sndt.ac.in/nep2020/syllabus-as-per-nep/cc-syllabus</a>	CC	2	50	50	-
			22	550	300	250

### Semester IV

SN	Courses	Type of Course	Credits	Marks	Int	Ext
40121811/ 40121911/ 40122011	Specialized Course- Finance Specialization III –Advanced Financial Management/ HR Specialization III – Industrial Relations / Marketing Specialization III – Product Management	Major (Core)	4	100	50	50
40121812/ 40121912/ 40122012	Specialized Course- Finance Specialization IV – Personal Finance / HR Specialization IV –International HRM / Marketing Specialization IV – Retail Management	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	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	OEC	2	50	-	50

	Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills					
40720111/ OR 40720112/ OR 40720113	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	-	50
	Modern Indian Languages – Hindi OR Marathi OR Gujarati (As per SNDTWU syllabus)	AEC	2	50	-	50
41521101	Community Engagement in Management Studies	CEP	2	50	50	-
	Sports OR Yoga OR NSS OR NCC OR Performing Arts OR Cultural Activities (As per SNDTWU syllabus)	CC	2	50	50	-
			22	550	250	300

**Exit with UG Diploma with 04 extra credits of OJT (44 + 04 credits)**

### Third Year

#### Semester V

SN	Courses	Type of Course	Credits	Marks	Int	Ext
50121811/ 50121911/ 50122011	Specialized Course- Finance Specialization V –Taxation / HR Specialization V – Talent Management / Marketing Specialization V – Brand Management	Major (Core)	4	100	50	50
50121812/ 50121912/ 50122012	Specialized Course- Finance Specialization VI – Corporate Accounting / HR Specialization VI – Labour Laws / Marketing Specialization VI – Digital Marketing	Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting	IKS (Major Specific)	2	50	-	50
50221111	Quality Management	Major (Ele)	4	100	50	50
50320111/ 50320112/ 50320113/ 50320114	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR	Minor Stream	4	100	50	50

	Social Entrepreneurship					
50621801/ 50621901/ 50622001/	Specialized Course- Finance Specialization VII – Accounting for Housing Societies / HR Specialization VII – Training and Development / Marketing Specialization VII – Advertising and Sales Promotion Management	VSC	2	50	50	-
51321101	Extension Activities/ Institutional Social Responsibility towards community engagement	FP / CEP	2	50	50	-
			<b>22</b>	<b>550</b>	<b>300</b>	<b>250</b>

### Semester VI

SN	Courses	Type of Course	Credits	Marks	Int	Ext
60121811/ 60121911/ 60122011/	Specialized Course- Finance Specialization VIII – Banking and Financial Services/ HR Specialization VIII – Leadership and Team Management/ Marketing Specialization VIII – Social Marketing	Major (Core)	4	100	50	50
60121812/ 60121912/ 60122012	Specialized Course- Finance Specialization IX – Managerial Accounting/ HR Specialization IX – Compensation Management /	Major (Core)	4	100	50	50

	Marketing Specialization IX – Rural Marketing					
60121813/ 60121913/ 60122013	Specialized Course- Finance Specialization X –International Trade and Finance / HR Specialization X – Organizational Change and Development Strategies / Marketing Specialization X – CSR and Corporate Ethics	Major (Core)	2	50	-	50
60221111	Strategic Management	Major (Elective)	4	100	50	50
60320111/ 60320112/ 60320113/ 60320114	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship and Start-Up management	Minor Stream	4	100	50	50
61221121	Internship/live Project/Project Assignment-Industry based project (Major core)	OJT	4	100	50	50
			<b>22</b>	<b>550</b>	<b>250</b>	<b>300</b>

**Exit with UG Degree (3-year)**

## 4-Year Degree with Honors

### Semester VII

SN	Courses	Type of Course	Credits	Marks	Int	Ext
7.H.1	Specialized Course- Finance Specialization XI – International Finance/ HR Specialization XI – Industrial Psychology / Marketing Specialization XI – Marketing Research and Applications	Major (Core)	4	100	50	50
7.H.2	Specialized Course- Finance Specialization XII – Security Market Operations / HR Specialization XII – HR Analytics / Marketing Specialization XII – Customer Relationship Management	Major (Core)	4	100	50	50
7.H.3	Specialized Course- Finance Specialization XIII – Managing Banks and Financial Institutions / HR Specialization XIII – Global HR Practices / Marketing Specialization XIII – Global Marketing	Major (Core)	4	100	50	50

7.H.4	Application of Statistical tools in Research	Major (Core)	2	50	50	-
7.H.5	Supply Chain Management	Major (Elective)	4	100	50	50
7.H.6	Research Methodology	Minor Stream(RM)	4	100	50	50
			<b>22</b>	<b>550</b>	<b>300</b>	<b>250</b>
<b>Semester VIII</b>						
8.H.1	Specialized Course- Finance Specialization XIV – Mergers and Acquisitions/ HR Specialization XIV – Human Resource Information System/ Marketing Specialization XIV– Emerging Trends in Marketing	Major (Core)	4	100	50	50
8.H.2	Specialized Course- Finance Specialization XV – Corporate Tax Planning / HR Specialization XV – Performance Management / Marketing Specialization XV– Service Marketing	Major (Core)	4	100	50	50

8.H.3	Specialized Course- Finance Specialization XVI – Risk Management / HR Specialization XVI – Legal Aspects in HR/ Marketing Specialization XVI – International Business	Major (Core)	4	100	50	50
8.H.4	Retail Management/ Digitalization of Business / Economics and Business Policy/ Any other approved course	Major (Core)	2	50	-	50
8.H.5	Enterprise Resource Planning	Major (Elective)	4	100	50	50
8.H.6	Internship	OJT	4	100	50	50
			<b>22</b>	<b>550</b>	<b>250</b>	<b>300</b>

## 4-Year Degree with Research

### Semester VII

SN	Courses	Type of Course	Credits	Marks	Int	Ext
7.R.1	Specialized Course- Finance Specialization XI – International Finance/ HR Specialization XI – Industrial Psychology / Marketing Specialization XI – Marketing Research and Applications	Major (Core)	4	100	50	50
7.R.2	Specialized Course- Finance Specialization XII – Security Market Operations / HR Specialization XII – HR Analytics / Marketing Specialization XII – Customer Relationship Management	Major (Core)	4	100	50	50
7.R.3	Organizational Behavior/ Business Ethics/ Application of Statistical tools in Research/ Digital Marketing/ Economics and Business Environment	Major (Core)	2	50	-	50
7.R.4	Supply Chain Management	Major (Elective)	4	100	50	50
7.R.5	Research Methodology	Minor Stream (RM)	4	100	50	50

7.R.6	Research I	Research Project	4	100	100	-
			<b>22</b>	<b>550</b>	<b>300</b>	<b>250</b>

<b>Semester VIII</b>							
8.R.1	Specialized Course- Finance Specialization XIII – Mergers and Acquisitions/ HR Specialization XIII – Human Resource Information System/ Marketing Specialization XIII– Emerging Trends in Marketing	Major (Core)	4	100	50	50	
8.R.2	Specialized Course- Finance Specialization XIV – Corporate Tax Planning / HR Specialization XIV – Performance Management / Marketing Specialization XIV– Service Marketing	Major (Core)	4	100	50	50	
8.R.3	Retail Management/ Digitalization of Business / Economics and Business Policy / Any other approved course	Major (Core)	2	50	-	50	
8.R.4	Enterprise Resource Planning	Major (Elective)	4	100	50	50	
8.R.5	Research II	Research Project	8	200	100	100	
			<b>22</b>	<b>550</b>	<b>250</b>	<b>300</b>	

## B.COM IN MANAGEMENT STUDIES

### SEMESTER V

ACADEMIC YEAR: 2026-27

#### COURSE SYLLABUS

Semester: V

5.1- Major (Core)

(Finance Specialization V)

<b>Course Title</b>	<b>Taxation</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the fundamental concepts, principles, and framework of taxation, including direct and indirect taxes.</li><li>2. Compute taxable income under different heads of income as per applicable tax laws.</li><li>3. Calculate tax liability of individuals and business entities and understand procedures for filing tax returns.</li><li>4. Apply provisions related to deductions, exemptions, rebates, and tax planning strategies.</li><li>5. Analyze the structure and functioning of GST and other indirect taxes in business operations.</li><li>6. Interpret basic tax provisions for compliance, assessment, penalties, and appeals.</li><li>7. Evaluate the role of taxation in economic development and financial decision-making.</li></ol>
<b>Module 1 (Credit 1) -Definitions and Basis of Charge (Income Tax)</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain who is liable to income tax</li><li>• Identify different types of taxable income</li><li>• Explain residence and domicile effects</li><li>• Understand the basis period rules</li></ul>

	<ul style="list-style-type: none"> <li>• Distinguish between income tax and corporation tax</li> <li>• Explain what is meant by the basis of charge</li> <li>• Define key taxation terms</li> <li>• Identify different types of taxable income</li> <li>• Understand the basis period rules</li> <li>• Explain what is meant by the basis of charge</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Definitions: Person, Assessee, Income</li> <li>• Basis of Charge: Previous Year, Assessment Year, Residential Status</li> <li>• Scope of Total Income, Deemed Income</li> </ul>
<b>Module 2 (Credit 1) : Heads of Income &amp; Deductions</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Identify and classify income under the five heads of income as per Income Tax provisions:</li> <li>• Income from Salary, Income from House Property, Profits and Gains from Business or Profession, Capital Gains, Income from Other Sources.</li> <li>• Compute taxable income under each head by applying relevant provisions, exemptions, and rules.</li> <li>• Differentiate between gross total income and total income.</li> <li>• Analyze the impact of deductions and exemptions on overall tax liability.</li> <li>• Solve practical problems related to income computation and deductions.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Income from Salary</li> <li>• Income from House Property</li> <li>• Profits and Gains from Business and Profession</li> <li>• Income from Capital Gains</li> <li>• Income from Other Sources</li> </ul>

	<ul style="list-style-type: none"> <li>● Deductions u/s 80 and Exclusions from the Total Income</li> <li>● Deduction:80CCD</li> <li>● 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.</li> </ul>
<b>Module 3 (Credit 1) : GST, Levy &amp; Exemptions</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>● Explain the concept, objectives, and constitutional framework of Goods and Services Tax (GST).</li> <li>● Identify the scope of supply and determine taxable events under GST.</li> <li>● Distinguish between intra-state and inter-state supplies and apply CGST, SGST, and IGST provisions correctly.</li> <li>● Understand the provisions relating to levy and collection of GST, including time of supply and value of supply.</li> <li>● Compute GST liability by applying applicable tax rates and input tax credit provisions.</li> <li>● Analyze the role of GST in tax administration and its impact on</li> <li>● business transactions</li> </ul>
<b>Content Outline</b>	<p><b>Thoery</b></p> <ul style="list-style-type: none"> <li>● Meaning of GST, Need for GST</li> <li>● Dual GST Model • Selected Definitions</li> <li>● Goods &amp; Services Tax Network (GSTN)</li> <li>● Levy and Collection of Tax (15 Lectures)</li> <li>● Scope of Supply</li> <li>● Nontaxable Supplies</li> <li>● Composite and Mixed Supplies</li> <li>● Composition Levy</li> <li>● Levy and Collection of tax</li> </ul>

	<ul style="list-style-type: none"> <li>• Exemption from tax</li> </ul>
<b>Module 4 (Credit 1) : Registration under GST Law</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the need and significance of registration under GST law.</li> <li>• Identify persons liable for compulsory registration and those eligible for threshold exemption.</li> <li>• Distinguish between mandatory registration and voluntary registration under GST.</li> <li>• Understand the procedure, documentation, and process for obtaining GST registration.</li> <li>• Explain provisions relating to amendment, cancellation, and revocation of GST registration.</li> <li>• Analyze the consequences of non-registration or delayed registration under GST law.</li> </ul>
<b>Content Outline</b>	<p>Theory -</p> <ul style="list-style-type: none"> <li>• Persons not liable for registration</li> <li>• Compulsory registration</li> <li>• Procedure for registration</li> <li>• Deemed registration</li> <li>• Cancellation of registration</li> </ul>

### 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. Singhanian
3. "Students Guide to Income Tax" by Dr. Vinod K. Singhanian
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.

# COURSE SYLLABUS

Semester: V

5.1-Major Core

(HR Specialization V)

<b>Course Title</b>	<b>Talent Management</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Understand the concept and importance of Talent Management.</li><li>• Explain basic processes of Talent Acquisition, Development and Retention.</li><li>• Apply simple Talent Management practices in organizations.</li><li>• Understand employee engagement and retention strategies.</li><li>• Identify current trends in Talent Management.</li></ul>
<b>Module 1 (Credit 1)</b>	<b>Understanding Talent Management</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand meaning and importance of Talent Management.</li><li>• Identify key processes of Talent Management.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and concept of Talent Management.</li><li>• Objectives and importance of Talent Management. Key processes of Talent Management.</li><li>• Benefits of Talent Management.</li><li>• Role of HR and Talent Managers.</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Talent Management Planning</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"> <li>• Understand concept of Talent Planning.</li> <li>• Identify basic steps in Talent Management process.</li> </ul>
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<b>Content Outline</b>	<p>Meaning and importance of Talent Planning.</p> <p>Basic steps in Talent Management process.</p> <p>Employee needs and expectations.</p> <p>Challenges in Talent Management.</p> <p>Basic trends in Talent Management.</p>
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<b>Module 3 (Credit 1) Talent Acquisition</b>	
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<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand concept of Talent Acquisition.</li> <li>• Explain development of high-potential employees.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning of Talent Acquisition.</li> <li>• Recruitment vs Talent Acquisition.</li> <li>• Concept of High-Potential Employees (HiPo).</li> <li>• Building high-performance workforce (basic).</li> <li>• Succession planning – concept and importance.</li> </ul>
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<b>Module 4 (Credit 1) Talent Retention and Employee Engagement</b>	
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<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand concept of employee retention.</li> <li>• Identify basic engagement strategies.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and importance of Talent Retention.</li> <li>• SMR Model – Satisfy, Motivate, Reward.</li> <li>• Employee Retention strategies (basic).</li> <li>• Employee Engagement – concept and impact.</li> <li>• Role of leadership and work culture.</li> <li>• Basic concept of ROI in Talent Management.</li> </ul>
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## **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)**

<b>Course Title</b>	<b>Brand Management</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1.Explain fundamental concepts of branding and distinguish between products and brands.</li><li>2.Describe and evaluate brand positioning and repositioning strategies in competitive markets.</li><li>3.Understand the concept of brand equity and identify factors contributing to brand value creation.</li><li>4.Explain brand promotion and leverage strategies used by organizations.</li><li>5.Analyze brand extension decisions and brand portfolio management strategies.</li></ol>
<b>Module 1 (Credit 1) : Fundamentals of Branding</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define and explain the concepts of product, brand, and brand name.</li><li>• Differentiate between a product and a brand.</li><li>• Explain the importance of branding for consumers and organizations.</li><li>• Describe the stages involved in the brand building process.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Concept of Product and Brand</li><li>• Difference between Product and Brand</li><li>• Meaning of Brand and Brand Name</li><li>• Importance of Branding for consumers and organizations</li></ul>

	<ul style="list-style-type: none"> <li>• Types of Brands</li> <li>• Brand Portfolio - Meaning, importance and structure</li> </ul>
<b>Module 2 (Credit 1) : Brand Positioning and Repositioning</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the concept and importance of brand positioning.</li> <li>• Identify and describe various brand positioning strategies.</li> <li>• Understand the need and significance of brand repositioning.</li> <li>• Illustrate positioning and repositioning concepts using examples.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Brand Positioning - Meaning and importance</li> <li>• Brand Positioning Strategies</li> <li>• Brand Repositioning: Meaning, importance and need</li> <li>• Strategies for Brand Repositioning</li> <li>• Case Studies on Brand Positioning and Repositioning (Indian and Global brands)</li> </ul>
<b>Module 3 (Credit 1) : Brand Equity and Brand Promotion</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the concept and importance of brand equity.</li> <li>• Examine the different components of brand equity.</li> <li>• Identify factors influencing brand development.</li> <li>• Describe various brand promotional activities.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and importance of Brand Equity</li> <li>• Types of Brand Equity - Cost-Based Brand Equity, Price-Based Brand Equity, Consumer-Based Brand Equity</li> <li>• Factors influencing brand development</li> <li>• Brand Leverage - Concept and significance</li> <li>• Brand Promotional Activities - Advertising, digital branding, influencer marketing, and PR</li> </ul>
<b>Module 4 (Credit 1) : - Brand Extensions and Brand Portfolio Analysis</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>● Explain the concept of brand extension.</li> <li>● Differentiate between brand extension, line extension, and product extension.</li> <li>● Describe the structure and components of a brand portfolio.</li> <li>● Explain brand portfolio strategies adopted by organizations.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Meaning and concept of brand extension</li> <li>● Types of brand extensions - Line extension, Category extension, Vertical extension, Horizontal extension, Co-branding</li> <li>● Difference between - Brand extension, Line extension &amp; Product extension</li> <li>● Meaning and concept of brand portfolio</li>   <li>● Components of brand portfolio</li> <li>● Brand portfolio strategies</li> </ul>

**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. Scriptoria 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)

<b>Course Title</b>	<b>Corporate Accounting</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the basic concepts, principles, and legal framework of corporate accounting.</li><li>2. Apply different methods for valuation of goodwill in business organizations.</li><li>3. Prepare company final accounts as per statutory requirements and prescribed formats.</li><li>4. Analyze financial position and fund movement using fund flow statements.</li><li>5. Interpret corporate financial statements for managerial decision-making.</li><li>6. Develop practical skills in solving corporate accounting numerical problems.</li></ol>
<b>Module 1 (Credit 1) - Introduction to Corporate Accounting</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain the meaning, nature, and scope of corporate accounting.</li><li>• Identify the objectives and importance of corporate accounting in business organizations.</li><li>• Classify different types of companies and understand their accounting requirements.</li><li>• Describe the legal provisions governing corporate accounting in India.</li></ul>

	<ul style="list-style-type: none"> <li>• Understand the structure and users of corporate financial statements.</li> </ul>
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<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning, Nature, and Scope of Corporate Accounting</li> <li>• Objectives and Importance of Corporate Accounting in Business Organizations</li> <li>• Types of Companies and Basic Accounting Requirements</li> <li>• Legal Framework Governing Corporate Accounting in India (Companies Act &amp; Accounting Standards)</li> <li>• Corporate Financial Statements – Meaning, Components, and Users</li> </ul>
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**Module 2 (Credit 1) - Valuation of Goodwill**

<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the concept and importance of goodwill in business valuation.</li> <li>• Identify the factors affecting valuation of goodwill.</li> <li>• Understand the need and situations requiring goodwill valuation.</li> <li>• Apply simple average profit, super profit, and capitalization methods for valuation of goodwill.</li> <li>• Solve numerical problems related to goodwill valuation.</li> </ul>
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<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Theory -</li> <li>• Meaning of Goodwill</li>   <li>• Factors affecting valuation of Goodwill,</li> <li>• Need for valuation of Goodwill.</li> <li>• Problems on -</li> <li>• Methods of valuation of Goodwill – Simple Average, Super Profits and Capitalization Method.</li> </ul>
<b>Module 3 (Credit 1) - Company Final Accounts</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> <li>• Explain the meaning and importance of company final accounts.</li> <li>• Understand legal requirements related to preparation of company financial statements.</li> </ul>
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	<ul style="list-style-type: none"> <li>• Identify components of company final accounts as per Companies Act, 2013.</li> <li>• Prepare company final accounts in prescribed format.</li> <li>• Solve practical problems related to company financial statements.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Theory -</li> <li>• Meaning and Importance of Company Final Accounts.</li>   <li>• Legal Requirements under Companies Act, 2013.</li> <li>• Problems on -</li> <li>• Company Final Accounts as per Schedule VI of the Companies Act 2013.</li> </ul>
<b>Module 4 (Credit 1) - Fund Flow Statement</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

	<ul style="list-style-type: none"><li>• Explain the meaning and concept of fund flow statement.</li><li>• Understand importance and uses of fund flow analysis in business decisions.</li><li>• Analyze working capital changes and sources and application of funds.</li><li>• Differentiate between fund flow statement and cash flow statement.</li><li>• Prepare fund flow statement by solving numerical problems.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Theory -</li> <li>• Meaning and Concept of Fund Flow Statement</li> <li>• Importance and Uses of Fund Flow Analysis</li> <li>• Concept of Working Capital</li> <li>• Sources and Applications of Funds</li> <li>• Difference between Fund Flow Statement and Cash Flow Statement</li> <li>• Problems on - Preparation of Fund Flow Statement</li> </ul>
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### **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.

## COURSE SYLLABUS

Semester: V

### 5.2– Major ( Core ) (HR Specialization VI)

<b>Course Title</b>	<b>Labour Laws</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"> <li>1. Understand basic concept and importance of Labour Laws.</li> <li>2. Explain key provisions related to wages, working conditions and social security.</li> <li>3. Understand Industrial Relations and dispute resolution basics.</li> <li>4. Apply basic labour law compliance in HR practices.</li> <li>5. Identify recent labour law changes and workplace issues.</li> </ol>
<b>Module 1 (Credit 1)</b>	<b>Introduction to Labour Laws and Employment Framework</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand concept and objectives of Labour Laws.</li> <li>• Identify basic employment relationship and rights.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and importance of Labour Laws.</li> <li>• Basic evolution of labour legislation in India.</li> <li>• Sources and classification – protective, regulatory and social security.</li> <li>• Employment relationship and contract of employment (basic).</li> <li>• Standing Orders – concept and purpose.</li> <li>• Basic rights and duties of employers and employees.</li> <li>• Principles of discipline and natural justice (basic).</li> </ul>
<b>Module 2 (Credit 1)</b>	<b>Wage and Working Conditions Laws</b>

<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand basic wage laws.</li> <li>• Identify legal provisions related to working conditions.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Code on Wages – concept, minimum wage and payment of wages (basic).</li> <li>• Working conditions – hours of work, overtime, leave and safety (basic).</li> <li>• Women employee protection and maternity benefit (basic).</li> <li>• Child labour – basic concept.</li> <li>• Employer compliance regarding wages and working conditions.</li> </ul>
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**Module 3 (Credit 1) Industrial Relations and Trade Unions**

<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand concept of Industrial Relations.</li> <li>• Explain role of Trade Unions and dispute settlement.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and importance of Industrial Relations.</li> <li>• Trade Unions – concept, objectives and functions.</li> <li>• Industrial Disputes – meaning and basic causes.</li> <li>• Layoff, retrenchment and closure (basic concept).</li> <li>• Dispute settlement – conciliation and arbitration (basic).</li> <li>• Collective bargaining – concept and importance.</li> </ul>
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**Module 4 (Credit 1) Social Security, Employee Welfare and Contemporary Labour Issues**

<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand concept of social security and employee welfare.</li> <li>• Identify basic labour law compliance and current issues.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Social Security – provident fund, gratuity and ESI (basic).</li><li>• Employee compensation and workplace injury (basic).</li><li>• Employee welfare and workplace safety.</li><li>• POSH Act – concept and employer responsibility (basic).</li><li>• Labour law compliance – basic HR responsibility.</li><li>• New labour codes and emerging issues – contract labour, gig workers (overview).</li></ul>
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**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.

## COURSE SYLLABUS

Semester: V

5.2 – Major Core

(Marketing Specialization VI)

<b>Course Title</b>	<b>Digital Marketing</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Understand digital marketing concepts and platforms.</li><li>• Distinguish traditional and digital marketing.</li><li>• Use digital marketing tools and channels.</li><li>• Plan and evaluate digital campaigns.</li><li>• Apply digital strategies considering ethics and trends.</li></ul>
<b>Module 1 (Credit 1) - Fundamentals of Digital Marketing</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain digital marketing basics.</li><li>• Compare traditional and digital marketing.</li><li>• Identify digital platforms.</li><li>• Understand online consumer behavior.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Digital Marketing - concept, nature, scope and importance</li><li>• Traditional marketing vs Digital marketing</li><li>• Digital marketing ecosystem and platforms</li><li>• Consumer behavior in the digital environment</li><li>• Digital marketing objectives and customer journey</li></ul>
<b>Module 2 (Credit 1) - Digital Marketing Channels and Tools</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> <li>• Understand SEM, SEO, and PPC and their role in online visibility.</li> <li>• Use social media platforms for marketing and audience engagement.</li> <li>• Explain content, email, and mobile marketing strategies.</li> <li>• Understand influencer and affiliate marketing models.</li> </ul>
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<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Search Engine Marketing (SEM) – Meaning and scope, keyword selection.</li> <li>• Search Engine Optimization (SEO) – Meaning and scope, types of SEO.</li> <li>• Paid Search Advertising (PPC) – Concept &amp; bidding strategies</li> <li>• Social Media Marketing (SMM) – Concept, major platforms, content planning &amp; audience engagement</li> <li>• Content Marketing – Concept, content types</li> <li>• Email Marketing – Objectives &amp; campaign types</li> <li>• Mobile Marketing – Concept, mobile user behavior &amp; SMS and app marketing.</li> <li>• Influencer and Affiliate Marketing – Concept, promotion models, &amp; partner selection.</li> </ul>
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**Module 3 (Credit 1) - Digital Campaign Planning and Analytics**

<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Plan and design a digital marketing campaign systematically.</li> <li>• Prepare digital marketing budgets and media plans.</li> <li>• Identify and analyze KPIs for campaign evaluation.</li> <li>• Use Google Analytics and CRO techniques for performance improvement.</li> </ul>
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<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Digital marketing campaign planning process</li> <li>• Budgeting and media planning for digital campaigns</li> <li>• Key Performance Indicators (KPIs) in digital marketing</li> <li>• Web analytics and performance measurement</li> <li>• Google Analytics – overview and applications</li> <li>• Conversion rate optimization (CRO)</li> </ul>
<b>Module 4 (Credit 1) - Digital Marketing Strategy and Emerging Trends</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Formulate effective digital marketing strategies.</li> <li>• Manage customer engagement and online relationships.</li> <li>• Handle online branding, reputation, and data privacy issues.</li> <li>• Understand emerging trends like AI, chatbots, voice search, and metaverse in marketing.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Digital marketing strategy formulation</li> <li>• Customer engagement and relationship management</li> <li>• Online branding and reputation management</li> <li>• Legal, ethical, and data privacy issues in digital marketing</li> <li>• Emerging trends: AI, Chatbots, Voice Search, Metaverse</li> <li>• Case studies on successful digital marketing campaigns</li> </ul>

### 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.
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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 Med

## Course Syllabus

Semester: V

### 5.3– IKS (Major Specific)

<b>Course Title</b>	<b>Vedic Business Ethics</b>
<b>Course Credits</b>	02
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Explain the meaning, scope, and philosophical foundations of Vedic Business Ethics within the Indian Knowledge Systems (IKS) framework.</li><li>2. Apply Vedic ethical principles such as Dharma, Seva, Satya, and Artha to analyze business decisions and practices.</li><li>3. Evaluate contemporary business practices with reference to sustainability, social responsibility, and ethical governance from a Vedic perspective.</li><li>4. Demonstrate ethical reasoning and value-based thinking for responsible leadership and management in modern business organizations.</li></ol>
<b>Module 1 (Credit 1) Introduction to Vedic Business Ethics</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define and explain the meaning and scope of Vedic Business Ethics and its relevance in the modern business environment.</li><li>• Identify and describe the Vedic sources of business ethics and their contribution to ethical thought and practice.</li><li>• Apply the concepts of Dharma and Seva to ethical decision-making in business, emphasizing righteous conduct and service orientation.</li><li>• Analyze ethical commerce practices such as fair trade, truthfulness, ethical marketing, and prevention of exploitation using Vedic principles.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and scope of Vedic Business Ethics</li><li>• Relevance of Vedic philosophy in modern business environment</li><li>• Vedic Sources of Business Ethics</li><li>• Dharma in Business: Concept of Dharma and righteous conduct in business, Ethical decision-making based on Dharma</li><li>• Seva (Service) as a Guiding Principle: Concept of Seva in Vedic thought, Service orientation towards customers, employees, and society</li></ul>

	<ul style="list-style-type: none"> <li>• Ethical Commerce and Fair Trade: Satya (truthfulness) and honesty in trade, Fair pricing, ethical marketing, and responsible competition, Prevention of exploitation and unethical practices.</li> </ul>
<b>Module 2 (Credit 1) Application of Vedic Ethics in Modern Business</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain sustainable business practices from a Vedic perspective, highlighting harmony with nature and responsible use of resources.</li> <li>• Assess the balance between profit and social responsibility using the concepts of Artha, trusteeship, and social welfare.</li> <li>• Examine the role of innovation and knowledge sharing (Vidya) as ethical drivers of collective and organizational growth.</li> <li>• Evaluate corporate governance practices with reference to truthfulness, transparency, accountability, and ethical leadership.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Sustainable Practices from a Vedic Perspective: Harmony with nature and environmental ethics, Responsible use of natural and economic resources, Sustainability as a moral responsibility</li> <li>• Balancing Profit with Social Responsibility: Concept of Artha with ethical restraint, Profit maximization vs social welfare, Trusteeship and wealth with responsibility</li> <li>• 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</li> <li>• 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</li> </ul>

### 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)

<b>Course Title</b>	<b>Indian Economic Thought</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Explain the <b>major contributions of Indian economic thinkers</b> across different periods.</li><li>2. Analyse Indian economic ideas in relation to <b>colonialism, nationalism, and development.</b></li><li>3. Compare traditional and modern approaches to <b>growth, welfare, and social justice.</b></li><li>4. Apply Indian economic thought to <b>current policy debates and development strategies.</b></li></ol>
<b>Module 1 (Credit 1) Indian Economic Thought – I</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Summarize the contributions of early and nationalist Indian economic thinkers.</li><li>• Analyse the economic ideas of 19th and early 20th century reformers and economists</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• <b>Thiruvalluvar</b>-Views on <b>wealth and poverty agriculture, public finance and welfare state.</b></li><li>• <b>Kautilya</b>-Concept of <b>welfare state</b>, Principles of <b>taxation and revenue administration</b>, Role of the state in economic regulation</li><li>• <b>Dadabhai Naoroji</b>-Theory of Drain of Wealth</li><li>• <b>M. G. Ranade</b>: Views on protection and industrial development</li></ul>
<b>Module 2 (Credit 1) Indian Economic Thought – II</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Compare the economic ideas of <b>modern Indian economists.</b></li><li>• Critically assess Indian economic thought in the context of <b>contemporary economic challenges.</b></li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Mahatma Gandhi</b>-Concept of <b>Swadeshi, Sarvodaya, Theory of Trusteeship.</b></li> <li>• <b>Dr. B. R. Ambedkar</b>-Views on <b>State Socialism</b>, Role of the state in economic development.</li> <li>• Amartya Sen -<b>Capability Approach</b>, Human development perspective.</li> <li>• Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.</li> </ul>
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### Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

### References:

- Amartya Sen -**Capability Approach**, Human development perspective.
- **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)

<b>Course Title</b>	<b>Vedic Accounting</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ul style="list-style-type: none"><li>• Explain the concept and evolution of Vedic Accounting</li><li>• Apply Vedic principles in bookkeeping and financial planning</li><li>• Compare modern accounting with Vedic accounting philosophy</li><li>• Use ethical accounting practices in business and self-employment</li></ul>
<b>Module 1 (Credit 1)</b>	<b>Foundations of Vedic Accounting</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Use ethical accounting practices in business and self-employment</li><li>• Define the concept and scope of Vedic Accounting</li><li>• Identify references to accounting and wealth management in ancient Indian texts</li><li>• Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial</li><li>• Describe differences between traditional and modern accounting philosophies</li><li>• Explain core Vedic values like Satya, Rita, and Yajna in financial practices</li><li>• Interpret ethical responsibilities of accountants using Vedic concepts</li></ul>
<b>Content Outline</b>	<b>Foundations and Principles of Vedic Accounting</b> <ul style="list-style-type: none"><li>• Meaning and scope of Vedic Accounting</li><li>• Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis)</li><li>• Concept of <b>Dharma, Artha, Kama, Moksha</b> in financial life</li></ul>

	<ul style="list-style-type: none"> <li>• Ethical wealth creation and responsibility of accountants</li> <li>• Difference between conventional accounting and Vedic accounting</li> <li>• Concept of <b>Rita (Cosmic Order)</b> and financial discipline</li> <li>• Truthfulness (Satya) in accounting records</li> <li>• Concept of <b>Yajna</b> and stakeholder responsibility</li> </ul> <p><b>Activity:</b> Case discussion on ethical vs unethical accounting practices Preparing ethical accounting statements for a small business</p>
<b>Module 2 (Credit 1)</b>	<b>Vedic Accounting in Personal Finance &amp; Entrepreneurship</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Apply Vedic principles to household budgeting and personal finance planning</li> <li>• Prepare basic accounting plans for small businesses / women-led enterprises</li> <li>• Analyse financial decision-making using ethical and sustainable perspectives</li> <li>• Analyse the relevance of Vedic Accounting in modern corporate governance</li> <li>• Evaluate ethical dilemmas using Vedic value systems</li> <li>• Assess the contribution of Vedic Accounting to ESG and sustainable finance</li> </ul>
<b>Content Outline</b>	<p><b>Vedic Accounting in Personal Finance &amp; Entrepreneurship</b></p> <ul style="list-style-type: none"> <li>• Vedic approach to income, expenditure, saving, and donation (Dana)</li> <li>• Household budgeting through Vedic principles</li> <li>• Accounting practices for women-led MSMEs and SHGs</li> </ul> <p><b>Contemporary Relevance &amp; Applications</b></p> <ul style="list-style-type: none"> <li>• Vedic Accounting and Corporate Governance</li> <li>• Alignment with ESG and sustainability accounting</li> <li>• Role of Vedic Accounting in financial inclusion</li> <li>• Case studies from Indian enterprises</li> </ul>

	<ul style="list-style-type: none"> <li>• Relevance under <b>NEP-2020 &amp; Indian Knowledge Systems (IKS)</b></li> </ul> <p><b>Activity:</b></p> <p>Prepare a Vedic-based household or micro-enterprise budget</p> <p>Group presentation on Vedic Accounting in modern organizations</p>
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### Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

**Internal – NIL**

**External – 50 Marks**

#### References:

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

## Course Syllabus

Semester: V

### 5.4 – Major (Elective)

<b>Course Title</b>	<b>Quality Management</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Explain fundamental concepts, dimensions, and standards of quality management.</li><li>• Describe the principles, and techniques of Total Quality Management (TQM).</li><li>• Understand the role of employee involvement and statistical tools in quality improvement.</li><li>• Explain national and international quality models used for performance excellence.</li><li>• Describe continuous improvement approaches such as Kaizen and Six Sigma in manufacturing and service organizations.</li></ul>
<b>Module 1 (Credit 1) - Quality Concepts and Standards</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Define the meaning and concept of quality.</li><li>• Explain Juran’s view of quality.</li><li>• Distinguish between quality control and quality assurance.</li><li>• Describe the role of ISO standards and learning curve in improving quality and productivity.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and concept of quality</li><li>• Juran’s view of quality</li><li>• Quality Control - Meaning, Objectives, Benefits</li><li>• Quality Assurance - Concept and Scope</li><li>• ISO Standards - Meaning and importance</li><li>• Learning Curve - Concept, Importance in quality and productivity</li></ul>
<b>Module 2 (Credit 1) - Total Quality Management (TQM)</b>	

<b>Learning Outcomes</b>	After learning the module, learners will be able to
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(Specific related to the module)	<ul style="list-style-type: none"> <li>• Explain the meaning and concept of Total Quality Management.</li> <li>• Describe the principles of TQM.</li> <li>• Identify major techniques used in TQM.</li> <li>• Explain the importance and benefits of TQM for organizations.</li> </ul>
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<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Total Quality Management - Meaning and Concept</li> <li>• Principles of TQM</li> <li>• Techniques of TQM</li> <li>• Importance and benefits of TQM</li> </ul>
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**Module 3 (Credit 1) - Employee Involvement and Quality Improvement Tools**

<b>Learning Outcomes</b>	After learning the module, learners will be able to
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(Specific related to the module)	<ul style="list-style-type: none"> <li>• Explain the concept and importance of total employee involvement.</li> <li>• Describe the structure, implementation, and benefits of quality circles.</li> <li>• Explain suggestion schemes and differentiate them from quality circles.</li> <li>• Describe the purpose and types of control charts used in quality Control.</li> </ul>
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<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Total Employee Involvement - Concept and importance</li> </ul> <p>Quality Circles - Meaning, concept, Structure of quality circles, Implementation of quality circles and Benefits of quality circles</p> <p>Suggestion Schemes - Meaning and concept, Structure of suggestion schemes, Rewards for suggestion schemes</p> <ul style="list-style-type: none"> <li>• Difference between Quality Circles and Suggestion Schemes</li> <li>• Control Charts - Meaning, importance and Types of control charts</li> </ul>
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**Module 4 (Credit 1) - Quality Models and Continuous Improvement**

<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the framework of national and international quality award models.</li> <li>• Describe the concept and application of Capability Maturity Models (CMM) in IT and BPO services.</li> <li>• Explain the concept, importance, and functions of Kaizen.</li> <li>• Describe the role and importance of Six Sigma in improving quality and reducing defects.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Malcolm Baldrige Quality Award Model - Concept and framework</li> <li>• Ramkrishna Bajaj National Quality Award Model - Concept and framework</li> <li>• Capability Maturity Models (CMM) - Concept, Application in IT and BPO services</li> <li>• Kaizen - Meaning and concept, Importance of Kaizen, Functions of Kaizen</li> <li>• Six Sigma - Meaning and concept, Role of Six Sigma in improving quality and reducing defects, Importance of Six Sigma in manufacturing and service organizations</li> </ul>

### **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 -**

- Besterfield, G. H., Besterfield-Sacre, M., Urdhwareshe, H., & Urdhwareshe, R. (2011). Total quality management (3rd ed.). Pearson Education India.
- Evans, J. R., & Lindsay, W. M. (2014). An introduction to Six Sigma & process improvement (2nd ed.). Cengage Learning.
- Gupta, G., & Gupta, S. (2015). Quality management. Khanna Publishing House.
- Jain, K. C., Pandey, M., & Shrivastava, N. (2014). Total quality management (5th ed.). Khanna Publishers.
- Janakiraman, B., & Gopal, R. K. (2006). Total quality management: Text and cases. PHI Learning.
- Luthra, S., Garg, D., Agarwal, A., & Mangla, S. K. (2020). Total quality management (TQM): Principles, methods, and applications. CRC Press.
- Mukherjee, P. N. (2022). Total quality management (2nd ed.). PHI Learning.
- Panneerselvam, R., & Sivasankaran, P. (2014). Quality management. PHI Learning.

## Course Syllabus

Semester: V

### 5.5 -Minor Stream

<b>Course Title</b>	<b>Issues in the Indian Economy</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• introduces students to key developmental issues of the Indian economy, including poverty, unemployment, inequality, and human development.</li><li>• Develop an understanding of major agricultural issues, such as productivity trends, agricultural finance, marketing systems, and price policy.</li><li>• Provide insights into industrial and trade-related challenges, including industrial policy, MSME issues, foreign capital, competition policy, and foreign trade policy.</li><li>• Familiarize students with the role of infrastructure and the service sector in India's economic growth, including PPP, IT policy, and service-sector sustainability.</li></ul>
<b>Module 1 (Credit 1) Development issues in India</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Describe the characteristics of India as a developing economy.</li><li>• Explain trends and causes of poverty, unemployment, and inequality in India.</li><li>• Evaluate government measures for poverty alleviation, employment generation, and reducing inequality.</li><li>• Able to interpret HDI and GDI as indicators of human development.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy</li> <li>• Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban–rural poverty trends, Government initiatives aimed at reducing poverty</li> <li>• Unemployment in India- Types, patterns, and government employment generation measures</li> <li>• Inequality of Income in India-: Trends in Inequality of Income in India and Measures to Reduce,</li> <li>• Human Development Index and Gender Development Index- Concept, components, India’s status.</li> </ul>
<b>Module 2 (Credit 1) Issues in Agriculture</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Analyses trends in agricultural production and productivity in India.</li> <li>• Explain sources of agricultural finance and their role in supporting farmers.</li> <li>• Identify problems in agricultural marketing and evaluate government measures to improve them.</li> <li>• Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Trends in Agricultural Production and Productivity and Measures to Increase Productivity</li> <li>• Sources of Agricultural Finance: Institutional and non-institutional</li> <li>• Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing</li> <li>• Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS)</li> <li>• Subsidy on Agriculture Inputs</li> </ul>
<b>Module 3 (Credit 1) Issues in Industry and Foreign Capital</b>	

<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module)</i></p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>● Discuss major features and implications of Industrial Policy since 1991.</li> <li>● Analyses the role, problems, and policy measures related to MSMEs.</li> <li>● Differentiate components of foreign capital and evaluate policy measures to attract FDI.</li> <li>● Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.</li> </ul>
<p><b>Content Outline</b></p>	<ul style="list-style-type: none"> <li>●Industrial Policy Since 1991</li> <li>●MSME- Role, Problems, Measures.</li> <li>●Components of Foreign Capital and policy measures to attract FDI.</li> <li>●Competition Act, 2002</li> <li>● Special Economic Zones in India - evaluation</li> </ul>
<p><b>Module 4 (Credit 1) Banking, Infrastructure &amp; Service Sector in India:</b></p>	
<p><b>Learning Outcomes</b></p> <p><i>(Specific related to the module)</i></p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>● Explain the causes of India’s energy crisis and review measures to address it.</li> <li>● Evaluate the advantages and disadvantages of Public–Private Partnerships in infrastructure development.</li> <li>● Analyse growth trends, contribution, and drivers of the service sector in India.</li> <li>● Examine government IT policies and assess the sustainability of service-led growth.</li> </ul>
<p><b>Content Outline</b></p>	<ul style="list-style-type: none"> <li>● Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks</li> </ul>

	<ul style="list-style-type: none"> <li>• Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors</li> <li>• Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools</li> <li>• <b>Public-Private Partnerships (PPP) in Infrastructure-</b> Meaning and types of PPP; advantages, limitations, and recent examples in India.</li> <li>• Contribution of the service sector to GDP and employment</li> </ul>
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### **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

5.5 -Minor Stream

<b>Course Title</b>	<b>Business Law III</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1.Understand the key provisions of labour, arbitration, and competition laws and their relevance to business operations.</li><li>2.Analyze legal issues in labour, arbitration, and competition law in business practices under the relevant statutes.</li><li>3.Apply the provisions of labour, arbitration, and competition laws to practical business situations and case studies.</li><li>4.Evaluate compliance, penalties, and effectiveness of regulatory authorities and dispute-resolution mechanisms under these laws.</li></ol>
<b>Module 1 (Credit 1) Occupational Safety, Health and Working Conditions Code, 2020</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand the definitions and the key features of the OSH Code, 2020.</li><li>• Analyze the statutory health, safety, and welfare obligations imposed on employers and employees.</li><li>• Apply the legal provisions relating to special protections for women workers in business and industrial workplaces.</li><li>• Evaluate the penalties, offences, and business implications of the OSH Code in ensuring legal compliance and workplace safety.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definitions of employer, employee, contract labour and wages</li><li>• Salient features of OSH code 2020</li><li>• Benefits of the OSH Code</li><li>• Duties of employer and employee Sec 6</li><li>• Health, safety and welfare provisions.</li><li>• Working hours and leave</li></ul>

	<ul style="list-style-type: none"> <li>• Special provisions for women workers</li> <li>• Penalties and offences</li> </ul>
<b>Module 2 (Credit 1):</b>	<b>Industrial Relations Code, 2020</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020.</li> <li>• Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities.</li> <li>• Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations.</li> <li>• Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction and applicability of the code</li> <li>• Procedure for settlement of industrial disputes</li> <li>• Procedure, powers and duties of authorities</li> <li>• Strikes and lock-outs</li> <li>• Layoff, Retrenchment and closure special provisions</li> <li>• Offences and penalties</li> </ul>
<b>Module 3 (Credit 1):</b>	<b>Arbitration and Conciliation Act, 1996 (As amended up to 2021)</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021).</li> <li>• Analyze the powers and duties of arbitrators in dispute resolution.</li> <li>• Apply the process of conciliation to resolve disputes in industrial and commercial contexts.</li> <li>• Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of arbitration and conciliation</li> <li>• Definition and importance of arbitration</li> </ul>

	<ul style="list-style-type: none"> <li>• Powers and duties of the arbitrator</li> <li>• Process of conciliation and appointment of conciliators</li> <li>• Overview of major amendments to the Arbitration and Conciliation Act, 1996: amendments 2015, 2019, and 2021</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>Competition Act, 2002 (As amendment up to 2023)</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the concept, objectives, and scheme of the Competition Act, 2002.</li> <li>• Analyze anti-competitive agreements, dominant position, and unfair pricing practices.</li> <li>• Apply the provisions of the Act to cases involving agreements and abuse of dominance.</li> <li>• Evaluate penalties, remedies, and the powers and functions of the CCI.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of competition and market regulation</li> <li>• Objectives, scope, and scheme of the Competition Act.</li> <li>• Differences between Horizontal and Vertical agreements</li> <li>• Abuse of dominant position</li> <li>• Unfair or discriminatory pricing</li> <li>• Penalties for contravention, remedies and modifications</li> <li>• Regulation of Combinations (Section 5 &amp; 6)</li> <li>• Competition Commission of India (CCI): Powers, functions, and duties of CCI</li> </ul>

## 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
	<b>Total 50 Marks</b>	<b>50</b>

### 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

### 5.5 -Minor Stream

<b>Course Title</b>	<b>Business Accounting III</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1 (Credit 1) Accounting for Not Profit Organization</b>	
<b>Learning Outcomes</b>  (Specific related to the module)	After learning the module, learners will be able to  <ul style="list-style-type: none"><li>● Understand the meaning and features of Not for Profit Concerns</li><li>● Know the meaning of Receipts and Payments Account</li><li>● Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account</li><li>● Understand the difference between Profit and Not for profit Organizations</li><li>● Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern</li></ul>
<b>Content Outline</b>	<b>Theory :</b> Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern.  <b>Problems on :</b> Preparation of Income and Expenditure Account.

<b>Module 2 (Credit 1) Piecemeal Distribution of Cash</b>	
<b>Learning Outcomes</b>  (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>● Understand the concept of piecemeal distribution of cash in partnership dissolution.</li> <li>● Apply the method to calculate safe payments and distribute cash among partners.</li> <li>● Solve basic accounting problems related to gradual realization of assets and partner settlement.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● <b>Theory :</b> Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments.</li> <li>● <b>Problems on :</b> Simple Sums using Proportionate Capital Method</li> </ul>
<b>Module 3 (Credit 1) Issue of Debentures</b>	
<b>Learning Outcomes</b>  (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>● state the meaning of debenture and explain the difference between debentures and shares;</li> <li>● describe various types of debentures;</li> <li>● record the journal entries for the issue of debentures at par, at a discount and at premium;</li> <li>● explain the concept of debentures issued for consideration other than cash and the accounting thereof;</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● <b>Theory :</b> Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures.</li> <li>● <b>Problems on :</b> Basic Level Journal entries for issue of debentures.</li> </ul>
<b>Module 4 (Credit 1) Human Resource Accounting and Auditing</b>	
	After learning the module, learners will be able to

<p><b>Learning Outcomes</b> (Specific related to the module)</p>	<ul style="list-style-type: none"> <li>• Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit.</li> <li>• Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation.</li> <li>• Describe and illustrate the concepts related to human resource accounting.</li> </ul>
<p><b>Content Outline</b></p>	<ul style="list-style-type: none"> <li>• <b>Human Resource Accounting:</b> 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</li> <li>• <b>Human Resource Audit:</b> 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.</li> </ul>

## 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
	<b>Total – 50 Marks</b>

### 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.
- 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

<b>Course Title</b>	<b>Social Entrepreneurship</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1 (Credit 1) - Introduction to Social Entrepreneurship</b>	
<b>Learning Outcomes</b>  (Specific related to the module)	After learning the module, learners will be able to  <ul style="list-style-type: none"><li>• Define social entrepreneurship.</li><li>• Explain characteristics of social entrepreneurs.</li><li>• Differentiate social and commercial entrepreneurship.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and concept of social entrepreneurship</li><li>• Nature and characteristics of social entrepreneurs</li><li>• Difference between social and commercial entrepreneurship</li><li>• Role of social entrepreneurs in society</li><li>• Need and importance of social entrepreneurship</li></ul>
<b>Module 2 (Credit 1) Social Problems and Entrepreneurial Opportunities</b>	
<b>Learning Outcomes</b>  (Specific related to the module)	After learning the module, learners will be able to  <ul style="list-style-type: none"><li>• Identify major social, economic, and environmental problems.</li><li>• Analyze social issues for entrepreneurial solutions.</li><li>• Recognize opportunities in underserved communities.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning of social, economic, and environmental problems</li></ul>

	<ul style="list-style-type: none"> <li>• Major societal problems: poverty, unemployment, lack of education &amp; gender inequality and women empowerment</li> <li>• Identification of social problems suitable for entrepreneurial solutions</li> <li>• Opportunities for social entrepreneurship in underserved communities</li> <li>• Social entrepreneurship and community development</li> </ul>
<b>Module 3 (Credit 1) Social Enterprise Models and Strategies</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> <li>• Identify types of social enterprises.</li> <li>• Explain major social enterprise business models.</li> <li>• Understand financial and social sustainability of enterprises.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Types of social enterprises</li> <li>• Business models for social enterprises - Fee-for-Service Model, Cross-Subsidy Model, Market-Linkage Model, Employment-Based Model &amp; Hybrid Revenue Model</li> <li>• Value proposition and stakeholders</li> <li>• Financial and social viability for Social Enterprises</li> </ul>
<b>Module 4 (Credit 1) Innovation, Technology, and Social Impact</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
(Specific related to the module)	<ul style="list-style-type: none"> <li>• Explain the role of innovation in social entrepreneurship.</li> <li>• Use technology and digital platforms for social solutions.</li> <li>• Measure and scale social impact.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Role of innovation in social entrepreneurship</li> <li>• Use of technology and digital platforms</li> <li>• Measuring and evaluating social impact</li> <li>• Scaling social impact - replication and expansion</li> </ul>

### 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
	<b>Total – 50 Marks</b>	<b>50</b>

### 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.
- Bornstein, D. (2007). How to change the world: Social entrepreneurs and the power of new ideas. Oxford University Press.
- Bornstein, D., & Davis, S. (2010). Social entrepreneurship: What everyone needs to know. Oxford University Press.
- Kickul, J. R., & Lyons, T. S. (2020). Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world (3rd ed.). Routledge.
- Pandey, N., & Sahay, A. (2021). Social entrepreneurship in India. Palgrave Macmillan.
- Prahalad, C. K. (2004). The fortune at the bottom of the pyramid: Eradicating poverty through profits. Wharton School Publishing.
- Ragavan, S. (2023). Social entrepreneurship. REST Publisher.
- Shukla, M. (2020). Social entrepreneurship in India: Quarter idealism and a pound of pragmatism. Sage Publications.
- Yunus, M. (2010). Building social business: The new kind of capitalism that serves humanity's most

## Course Syllabus

Semester: V

5.6 – VSC – 4

<b>Course Title</b>	<b>Accounting for Housing Societies</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Understand structure, objectives, and legal framework of housing societies.</li><li>• Explain accounting system and financial management practices of housing societies.</li><li>• Prepare financial statements of housing societies.</li></ul> <p>1. Apply accounting concepts to solve practical housing society accounting problems.</p>
<b>Module 1 (Credit 1) : - Introduction to Housing Society Accounting</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain meaning, objectives, and types of housing societies.</li><li>• Describe legal provisions, bye-laws, and audit requirements of housing societies.</li><li>• Identify books of accounts and sources of income of housing societies.</li><li>• Explain types of expenditure and financial control practices in housing societies.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning, objectives, and types of housing societies</li> <li>• Legal framework – Cooperative Societies Act, bye-laws, and audit requirements</li> <li>• Books of accounts maintained by housing societies</li> <li>• Sources of income of housing societies</li> <li>• Types of Expenditure in Housing Societies</li> </ul> <p>Financial planning, budgeting, and internal control in housing</p>
<b>Module 2 (Credit 1) : Financial Accounting of Housing Societies</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand accounting records maintained by housing societies.</li> <li>• Prepare Receipt and Payment Account of housing societies.</li> <li>• Prepare Income and Expenditure Account and Balance Sheet.</li> <li>• Solve practical problems related to housing society accounts.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Accounting records – Cash Book, Receipt and Payment Account</li> <li>• Preparation of Income and Expenditure Account</li> <li>• Preparation of Balance Sheet of housing societies</li> <li>• Practical problems based on housing society accounts</li> </ul>

### **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 –

- 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.
- Nair, R. G., Shaji, N. J., & Anilkumar, V. S. (2023). Accounting for co-operative societies. Impress Publishers.
- Prabhu, M. (2020). Administration of housing society made easy (1st ed.). Sakal Publications.
- Sahakarayukta Maharashtra. (2012). Cooperative housing societies manual. Government of Maharashtra.
- Saraf, P. P., & Kulkarni, S. V. (2023a). Accountancy for GDC&A and other co-operative examinations (14th ed.). Nirali Prakashan.
- Saraf, P. P., & Kulkarni, S. V. (2023b). Management of co-operative housing societies (14th ed.). Nirali Prakashan

## Course Syllabus

Semester: V

5.6: VSC 4

<b>Course Title</b>	<b>Human Resource Management in Information Technology</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Explain the fundamentals of HRM in the IT sector.</li><li>• Apply recruitment and workforce planning techniques in IT organizations.</li><li>• Analyze employee engagement and retention strategies in IT firms.</li></ul> 2. Evaluate the use of HR technology and legal compliance in IT companies.
<b>Module 1 (Credit 1) - Human Resource Management Framework in IT Organizations</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Describe the scope, nature, and distinctive characteristics of HRM in IT organizations.</li><li>• Examine the strategic role of HR managers in technology companies.</li><li>• Apply workforce planning and recruitment methodologies relevant to the IT sector.</li><li>• Assess competency mapping and employer branding practices in IT firms</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Evolution in the IT sector</li><li>• Features and characteristics of IT organizations</li><li>• Role of HR manager in technology companies</li><li>• Workforce planning in IT companies</li><li>• Recruitment sources (campus hiring, lateral hiring, global hiring)</li></ul>

	<ul style="list-style-type: none"> <li>● Competency mapping and skill-based hiring</li> </ul>
<b>Module 2 (Credit 1) - Strategic Human Resource Practices in the IT Industry</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>● Examine motivation and retention strategies in the IT sector.</li> <li>● Analyze work-life balance initiatives and compensation systems in IT organizations.</li> <li>● Evaluate legal, ethical, and regulatory aspects applicable to IT firms.</li> <li>● Assess the application of HRIS, analytics, and artificial intelligence in HR decision-making.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Employee Engagement strategies in IT sector</li> <li>● Work-life balance and flexible working hours</li> <li>● Managing attrition in IT industry</li> <li>● Compensation and benefits in IT firms</li> <li>● Labour laws applicable to IT industry</li> <li>● Code of conduct and ethics in IT organizations</li> <li>● HR Information Systems (HRIS)</li> <li>● Data-driven HR decision making</li> <li>● Use of AI in recruitment and performance management</li> </ul>

## **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.

## Course Syllabus

Semester: V

5.6: VSC 4

### Marketing Specialization-VII

<b>Course Title</b>	<b>Digital Advertising &amp; Sales Promotion</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Define digital advertising and sales promotion and explain their importance.</li><li>• Apply digital advertising and sales promotion tools to create campaigns.</li><li>• Analyze campaign performance and audience engagement using metrics.</li><li>• Design and evaluate digital advertising and sales promotion strategies.</li></ul>
<b>Module 1 (Credit 1) - Introduction to Digital Advertising</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Recall types of digital advertising and important concepts.</li><li>• Explain the scope, advantages, and audience segmentation in digital advertising.</li><li>• Develop a basic digital advertising campaign with ad copy, budgeting, and platform selection.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Introduction to digital advertising – meaning, scope, and advantages</li><li>• Types of digital advertising: search ads, display ads, social media ads, video ads, email campaigns</li><li>• Target audience analysis and segmentation</li><li>• Budgeting, bidding strategies, and campaign planning</li><li>• Creative strategy and ad copy development</li></ul>
<b>Module 2 (Credit 1) : Sales Promotion and Performance Evaluation</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>● Describe sales promotion, its objectives, and types.</li> <li>● Apply sales promotion tools and integrate them with digital campaigns.</li> <li>● Assess campaign performance using CTR, conversions, ROI, and</li> <li>● Engagement metrics.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Sales promotion – meaning, objectives, types (consumer promotion, trade promotion)</li> <li>● Tools of digital sales promotion</li> <li>● Integration of sales promotion with digital marketing campaigns</li> <li>● Analytics and performance measurement: CTR, conversions, ROI, engagement metrics</li> <li>● Emerging trends in advertising and sales promotion</li> </ul>

### **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 -**

- Arens, W. F., Weigold, M. F., & Arens, C. (2021). Contemporary advertising (16th ed.). McGraw Hill Education India.
- Belch, G. E., Belch, M. A., & Purani, K. (2021). Advertising and promotion: An integrated marketing communications perspective (12th ed.). McGraw Hill Education India.
- Chaffey, D., & Ellis-Chadwick, F. (2022). Digital marketing: Strategy, implementation and practice (8th ed.). Pearson Education India.
- Chitale, A. K., & Gupta, R. (2022). Concept building approach to advertising and personal selling. Cengage Learning India.

- 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.
- Havaladar, K. K., Cavale, V. M., & Nandi, S. K. (2025). Sales and distribution management: Leveraging emerging technologies (4th ed.). McGraw Hill Education India.
- Mathur, V., & Arora, S. (2022). Digital marketing. PHI Learning.
- Moriarty, S., Mitchell, N. D., Wells, W. D., Crawford, R., Brennan, L., & Spence- Stone, R. (2019). Advertising: Principles and practice (3rd ed.). Pearson India.
- Ogilvy, D. (2013). Ogilvy on advertising. Pan Macmillan India.
- Pradeep, A. K. (2026). AI for marketing and product innovation: Updated for 2026. Wiley India.
- Shah, K., & D'Souza, A. (2014). Advertising and promotions: An IMC perspective (2nd ed.). Tata McGraw Hill.
- Sharma, S., & Singh, R. (2022). Advertising: Planning and implementation. PHI Learning.

## COURSE SYLLABUS

### SEMESTER: V

#### 5.7 FIELD PROJECT

<b>Course Title</b>	<b>FILED PROJECT</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand basic functioning of organizations in HR, Finance and Marketing areas.</li><li>2. Observe and map simple business processes.</li><li>3. Perform basic practical business tasks.</li><li>4. Identify simple business problems and suggest solutions.</li><li>5. Demonstrate professional behaviour and workplace readiness.</li><li>6. Present structured field learning through report and presentation.</li></ol>
<b>Module 1 (Credit 1) Industry Exposure and Organizational Understanding</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand real organizational functioning.</li><li>• Observe HR, Finance and Marketing practices.</li><li>• Understand workplace behaviour and business processes.</li></ul>
<b>Content Outline</b>	Observation of organizational practices: <ul style="list-style-type: none"><li>• HR – recruitment, employee behaviour, motivation and communication.</li><li>• Finance – billing, expenses, cost control and basic financial flow.</li><li>• Marketing – promotion, sales, customer handling and pricing approach.</li></ul>

	Simple business process observation (hiring / sales / billing). Professional interaction with employee / supervisor. Workplace ethics and professional behaviour.
<b>Module 2 (Credit 1) Practical Application and Field Learning</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Apply business concepts in practical situations.</li> <li>• Identify simple organizational issues and suggest solutions.</li> <li>• Reflect on learning and workplace experience.</li> </ul>
<b>Content Outline</b>	<p>Practical task (any one):</p> <ul style="list-style-type: none"> <li>• HR task – simple job description / employee motivation idea.</li> <li>• Finance task – basic expense / cost sheet and simple cost-saving idea.</li> <li>• Marketing task – simple promotion plan / customer behaviour observation.</li> <li>• Basic problem identification and simple solution. Customer / workplace interaction</li> <li>• Preparation of field project report. Presentation and viva.</li> </ul>

**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)**

**Rubrics for Evaluation of Field Project Work**

<b>Sr. No</b>	<b>Type of Evaluation</b>	<b>Criteria for Evaluation</b>	<b>Marks Obtained</b>	<b>Total</b>
1.	<b>Field Project Work (25)</b> Internal Assessment (To be filled by Internal Examiner)	<b>A) Field Project Work (15)</b>		
		1) Conceptual Framework (5)		
		2) Relevance (5)		
		3) Methodology (5)		
		<b>B) Skills (10)</b>		
		1) Analytical (3)		
		2) Problem Solving (3)		
		3) Professional Judgement (4)		
2	<b>Project Report Presentation and Viva (25)</b> Internal Assessment (To be filled by Internal Examiner)	<b>A) Project Report (15)</b>		
		1) Content (4)		
		2) Analysis and Interpretation of the data (7)		
		3) Presentation and Layout of the Report (4)		
		<b>B) Presentation (5)</b>		
		<b>C) Project Viva (5)</b>		
		<b>Total</b>		

## B.COM IN MANAGEMENT STUDIES

### SEMESTER VI

ACADEMIC YEAR: 2026-27

#### Course Syllabus

Semester: VI

6.1 – Major (Core )

(Finance Specialization VIII)

<b>Course Title</b>	<b>Banking and Financial Services</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand financial services and innovations.</li><li>2. Explain the working of stock exchanges and SEBI.</li><li>3. Analyze venture capital, leasing, and mutual funds.</li><li>4. Understand the role of credit ratings and agencies.</li></ol>
<b>Module 1(Credit 1) - Financial Services, Innovation and Stock Exchange</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Explain financial services and their types.</li><li>● Describe financial innovation and its causes.</li><li>● Identify challenges in the financial service sector.</li><li>● Understand stock exchanges and SEBI functions.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Financial Services - Meaning of Financial Services, Scope of Financial Services, Classification of Financial Services</li><li>● Financial Innovation - Meaning of Financial Innovation, Scope of Financial Innovation, Classification of Financial Innovation, Causes of Financial Innovation</li><li>● Challenges faced by the Financial Service Sector</li><li>● Introduction to Stock Exchange - Meaning and role of Stock Exchange</li><li>● Stock Exchanges in India - National Stock Exchange (NSE), Bombay Stock Exchange (BSE), Over the Counter Exchange of</li></ul>

	<p>India (OTCEI)</p> <ul style="list-style-type: none"> <li>• SEBI (Securities and Exchange Board of India) - Functions of SEBI</li> </ul>
<b>Module 2 (Credit 1) : Venture Capital and Leasing</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the concept of venture capital.</li> <li>• Identify methods of venture financing.</li> <li>• Understand leasing and its types.</li> <li>• Analyze advantages and disadvantages of leasing.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Venture Capital – Concept, Features, Scope and Importance of Venture Capital</li> <li>• Methods of Venture Financing</li> <li>• Leasing - Concept of Leasing, Types of Lease , Advantages and Disadvantages of Leasing</li> </ul>
<b>Module 3 (Credit 1) : Mutual Funds</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the concept of mutual funds.</li> <li>• Classify different types of mutual funds.</li> <li>• Understand the importance of mutual funds.</li> <li>• Identify factors affecting mutual fund selection.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of Mutual Funds</li> <li>• Types of Mutual Funds - Equity Funds, Debt Funds, Hybrid Funds, Index Funds</li> <li>• Importance of Mutual Funds</li> <li>• Factors affecting selection of Mutual Funds</li> </ul>
<b>Module 4 (Credit 1) : Credit Rating</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain the meaning of credit rating.</li> <li>• Understand benefits of credit rating.</li> <li>• Identify credit rating agencies in India.</li> <li>• Understand the role of credit rating agencies.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Definition of Credit Rating</li> <li>● Meaning of Credit Rating</li> <li>● Benefits of Credit Rating</li> <li>● Credit Rating Agencies in India – CRISIL, ICRA, CARE, India Ratings</li> </ul>
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**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 - 50Marks**

**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 VIII

<b>Course Title</b>	<b>LEADERSHIP &amp; TEAM MANAGEMENT</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ul style="list-style-type: none"><li>• Understand basic concept and styles of leadership.</li><li>• Apply communication, motivation and emotional intelligence in leadership.</li><li>• Understand team building and team dynamics.</li><li>• Apply basic performance, conflict and coaching skills.</li><li>• Identify modern leadership practices and virtual team challenges.</li></ul>
<b>Module 1 (Credit 1)</b>	<b>Foundations of Leadership</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain concept, functions and importance of leadership.</li><li>• Differentiate leadership and management.</li><li>• Identify leadership traits, competencies and styles.</li><li>• Analyze leadership theories and ethical leadership.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Concept and meaning of leadership.</li><li>• Leadership vs management.</li><li>• Functions and roles of a leader.</li><li>• Traits and competencies of effective leaders.</li><li>• Leadership theories: trait, behavioral, contingency, situation</li><li>• Leadership styles: autocratic, democratic, laissez-faire, transformational, transactional Ethical leadership and values.</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Motivation, Communication and Emotional Intelligence</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Apply motivation theories for improving employee performance.</li><li>• Demonstrate effective communication and feedback.</li><li>• Apply emotional intelligence in leadership situations.</li></ul>

	<ul style="list-style-type: none"> <li>• Use decision-making and problem-solving techniques.</li> </ul>
<b>Content Outline</b>	<p>Concept and importance of motivation.</p> <p>Motivation theories: (Maslow, Herzberg-overview).</p> <p>Importance of communication in leadership</p> <p>Role of communication in team performance</p> <p>Emotional intelligence: concept, basic application. Decision-making: meaning, types</p> <p>Problem-solving: concept, steps</p>
<b>Module 3 (Credit 1) Team Building and Team Dynamics</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the concept, purpose and importance of teams in organizations.</li> <li>• Identify different types of teams and their practical application.</li> <li>• Apply stages of team development for managing team growth and effectiveness.</li> <li>• Analyze team roles, norms, trust and cohesion in team performance.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept and importance of teams. Team vs group.</li> <li>• Types of teams – functional, cross-functional, virtual Stages of team development</li> <li>• Team Norms, Trust and Cohesion: Meaning, Factors affecting trust and cohesion.</li> <li>• Role of leader in building trust and team culture.</li> </ul>
<b>Module 4 (Credit 1) Managing Team Performance and Contemporary Leadership</b>	
<b>Learning Outcomes</b> (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Evaluate team performance and productivity.</li> <li>• Handle conflicts and improve team collaboration.</li> <li>• Apply coaching and mentoring techniques.</li> <li>• Examine modern leadership and virtual team management.</li> </ul>

<b>Content Outline</b>	<p>Concept of team performance.</p> <p>Basic measurement of team performance and productivity.</p> <p>SMART goals – concept and application.</p> <p>Conflict management in teams: causes and resolution techniques.</p> <p>Concept and difference between coaching and Mentoring.</p> <p>Meaning of virtual teams</p> <p>Basic challenges in managing virtual teams.</p> <p>Contemporary leadership(overview): digital, agile and servant leadership.</p>
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**Activities towards Comprehensive Continuous Evaluation (CCE) Internal –**

**50 Marks**

<b>Sr. No</b>	<b>Activities</b>	<b>Marks</b>
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
	<b>Total – 50 Marks</b>	<b>50</b>

**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

<b>Course Title</b>	<b>Social Marketing</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the concept, scope and importance of social marketing.</li><li>2. Analyze strategies and planning process of social marketing programs.</li><li>3. Examine behaviour change theories and their role in social transformation.</li><li>4. Evaluate the application of social marketing in public welfare sectors and career opportunities.</li></ol>
<b>Module 1 (Credit 1) - Fundamentals and Environment of Social Marketing</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain the meaning, features and evolution of social marketing.</li><li>• Differentiate between social marketing and commercial marketing.</li><li>• Identify the components of the social marketing environment.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definition and Features of Social Marketing</li><li>• Need and Evolution of Social Marketing</li><li>• Social Marketing vs Commercial Marketing</li><li>• Challenges in Social Marketing</li><li>• Unique Value Proposition and Relevance of Social Marketing</li><li>• Concept of Social Marketing Environment</li><li>• Components of Social Marketing Environment</li></ul>
<b>Module 2 (Credit 1) - Strategic Tools and Marketing Mix in Social Marketing</b>	
<b>Learning Outcomes )</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the process of social marketing planning.</li><li>• Apply STP strategies in social marketing programmes.</li><li>• Explain the components of the social marketing mix.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Social Marketing Plan - Meaning and Importance</li> <li>• Steps in Developing Social Marketing Plan</li> </ul>
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	<ul style="list-style-type: none"> <li>• Segmentation, Targeting &amp; Positioning (STP) in Social Marketing</li> <li>- Basis of Segmentation, Criteria for Evaluating Segments, Target Audience Selection, Positioning and Types of Positioning</li> <li>• Social Marketing Mix – Concept and Components</li> </ul>
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**Module 3 (Credit 1) - Behavioural Theories and Governance in Social Marketing**

<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Explain behaviour change objectives and models in social marketing.</li> <li>• Understand the role of NPOs and CSR in social marketing.</li> <li>• Examine governance and ethical practices in social marketing.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Managing Behaviour for Social Change</li> <li>• Behaviour Objectives and Knowledge Objectives</li> <li>• Outline of Behaviour Change Models - Social Norm Theory, Health Belief Model, Theory of Planned Behaviour &amp; Behavioural Economics and Nudge Theory</li> <li>• NPO &amp; CSR - Meaning of NGO, Voluntary Organization and NPO Sector</li> <li>• Governance and Ethics in Social Marketing</li> </ul>
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**Module 4 (Credit 1) - Sectoral Applications and Career Opportunities in Social Marketing**

<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Identify the application of social marketing in public welfare sectors.</li> <li>• Understand professional opportunities in social marketing.</li> <li>• Evaluate career prospects in social development and social entrepreneurship.</li> </ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Professional and Career Aspects of Social Marketing - Social Work as a Profession, Social Entrepreneurship, Career Opportunities in Social Marketing</li> </ul>
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**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 - 50Marks**

**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).
6. Thaler, R. H., & Sunstein, C. R. (2021). Nudge: The final edition. Penguin Books India.
7. Goyal, D. (2021). Social media marketing in India. (Focuses on regional nuances and cultural values in Indian digital social campaigns).
8. Tillin, L. (2025). Making India work: The development of welfare in a multi-level democracy. Cambridge University Press.
9. Shukla, M. (2020). Social entrepreneurship in India: Quarter idealism and a pound of pragmatism. SAGE Publications India.
10. Bansal, R. (2011). I have a dream: The inspiring stories of 20 social entrepreneurs who

found new ways to solve old problems. Westland Publications.

**Semester: VI**  
**6.2 – Major Core**

**(Finance Specialization IX)**

<b>Course Title</b>	<b>Managerial Accounting</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"> <li>1. Understand the basic concepts and scope of managerial accounting</li> <li>2. Apply costing techniques for managerial decision making</li> <li>3. Analyze cost information for planning and control</li> <li>4. Evaluate business decisions using marginal and standard costing tools</li> </ol>
<b>Module 1 (Credit 1): Fundamentals of Management Accounting</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Define the meaning, nature, and scope of Management Accounting</li> <li>• Explain the objectives and importance of Management Accounting in business organizations</li> <li>• Differentiate between Management Accounting Financial Accounting, and Cost Accounting</li> <li>• Describe the role and functions of a Management Accountant</li> <li>• Apply basic management accounting concepts for managerial planning and decision-making</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning, nature, and scope of Management Accounting</li> <li>• Objectives and importance of Management Accounting</li> <li>• Management Accounting vs Financial Accounting vs Cost Accounting</li> <li>• Role and functions of Management Accountant</li> </ul>
<b>Module 2 (Credit 1) : Marginal Costing and Standard Costing</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Compute contribution, break-even point, margin of safety, and P/V ratio</li> <li>• Apply marginal costing techniques for managerial decision making</li> </ul>

	<ul style="list-style-type: none"> <li>Analyze material and labour variances for cost control purposes</li> </ul>
<b>Content Outline</b>	<p><b>A. Theory</b></p> <ul style="list-style-type: none"> <li>Meaning, principles, and features of marginal costing</li> <li>Fixed cost and variable cost - concept and classification</li> <li>Contribution, P/V ratio, and margin of safety – concept</li> <li>Meaning, objectives, and importance of standard costing</li> <li>Advantages and limitations of standard costing</li> <li>Importance of variance analysis in cost control</li> </ul> <p><b>B. Practical Problems</b></p> <ul style="list-style-type: none"> <li>Marginal Costing Problems on –</li> <li>Contribution and profit computation</li> <li>Break-even point</li> <li>Margin of safety</li> <li>P/V ratio</li> <li>Decision-making problems - Make or buy decisions, Shut-down decisions, Special order decisions</li> <li>Standard Costing Problems on –</li> <li>Material variances (basic)</li> <li>Labour variances (basic)</li> </ul>
<b>Module 3 (Credit 1) : Budgetary Control and Financial Planning</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>Explain the concept, objectives, and importance of budgeting</li> <li>Prepare various functional budgets for business planning</li> <li>Analyze budgetary control as a tool for managerial decision-making</li> <li>Develop cash budgets for financial planning</li> <li>Evaluate the role of budgets in cost control and performance measurement</li> </ul>
<b>Content Outline</b>	<p><b>A. Theory</b></p> <ul style="list-style-type: none"> <li>Meaning, objectives, and importance of Budgetary Control</li> </ul>

	<ul style="list-style-type: none"> <li>● Types of Budgets:</li> <li>● Sales Budget</li> <li>● Production Budget</li> <li>● Cash Budget</li> <li>● Flexible Budget</li> <li>● Fixed Budget vs Flexible Budget</li> <li>● Zero-Based Budgeting (ZBB) - concept and relevance</li> <li>● Advantages and limitations of budgetary control</li> </ul> <p style="text-align: center;"><b>B. Practical Problems</b></p> <ul style="list-style-type: none"> <li>● Preparation of:</li> <li>● Sales Budget</li> <li>● Production Budget</li> <li>● Cash Budget</li> <li>● Flexible Budget problems</li> <li>● Budget revision and performance analysis</li> </ul>
<b>Module 4 (Credit 1) : Decision Making Techniques and Performance Measurement</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>● Apply management accounting tools for decision making</li> <li>● Analyze business situations using relevant costing techniques</li> <li>● Evaluate capital investment decisions using basic techniques</li> <li>● Understand performance measurement tools in organizations</li> <li>● Interpret financial data for managerial decision-making</li> </ul>
<b>Content Outline</b>	<p style="text-align: center;"><b>A. Theory</b></p> <ul style="list-style-type: none"> <li>● Decision Making - Meaning and process</li> <li>● Relevant Costing - Concept and applications</li> <li>● Types of Managerial Decisions:</li> <li>● Pricing decisions</li> <li>● Product mix decisions</li> <li>● Expansion vs contraction decisions</li> <li>● Capital Budgeting - Meaning and importance</li> <li>● Basic Techniques:</li> <li>● Payback Period</li> <li>● Accounting Rate of Return (ARR)</li> </ul>

	<ul style="list-style-type: none"> <li>● Responsibility Accounting - Meaning and types of responsibility centers</li> <li>● Performance Measurement Tools (basic concepts)</li> </ul> <p style="text-align: center;"><b>B. Practical Problems</b></p> <ul style="list-style-type: none"> <li>● Relevant costing decision problems</li> <li>● Capital budgeting problems on: <ul style="list-style-type: none"> <li>● Payback Period</li> <li>● ARR</li> </ul> </li> <li>● Decision-making case-based questions</li> </ul>
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### **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 -**

- Agarwal, M. L., & Gupta, K. L. (2022). Management accounting. Sahitya Bhawan Publications.
- Arora, M. N. (2021). Management accounting: Theory, problems and solutions. Himalaya Publishing House.
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- Mehta, B. K. (2021). Management accounting. SBPD Publications.
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- Sharma, R. K., & Gupta, S. K. (2020). Management accounting: Principles and practice. Kalyani Publishers.
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Semester: VI

6.2 – Major Core

(HR Specialization IX)

<b>Course Title</b>	<b>Compensation Management</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand compensation and compensation management.</li><li>2. Identify types of compensation and employee benefits.</li><li>3. Analyze factors affecting wage fixation and national pay differences.</li><li>4. Understand wage determination and administration in India.</li><li>5. Apply wage policies, wage boards, and pay commission concepts.</li></ol>
<b>Module 1 (Credit 1) - Introduction to Compensation Management</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand the concept of compensation.</li><li>• Identify types of compensation and wage theories.</li><li>• Explain wage fixation criteria.</li><li>• Analyze factors influencing compensation practices.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and concept of Compensation</li><li>• Types of Compensation</li><li>• Meaning &amp; Concept of Compensation Management</li><li>• Theories of Wages</li><li>• Criteria of Wage Fixation</li><li>• Institutional and cultural factors influencing compensation practices</li><li>• Factors causing national differences in compensation</li></ul>
<b>Module 2 (Credit 1) : Employee Benefits and Wage Determination</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Understand types of employee benefits.</li><li>• Differentiate statutory and non-statutory benefits.</li><li>• Explain wage determination and administration.</li><li>• Understand wage policy, wage boards, and pay commissions.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept, Importance, Nature and types of employee benefits</li> <li>• Statutory employee benefits (benefits required by law)</li> <li>• Non-statutory employee benefits</li> <li>• Wage Determination and Administration</li> <li>• Principles of wage and salary administration</li> <li>• Methods of wage determination in India</li> <li>• Wage policy in India</li> <li>• Wage Boards – structure, scope, and functions</li> <li>• Pay Commissions</li> </ul>
<b>Module 3 (Credit 1) : Incentive Plans and Performance-Based Compensation</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the concept and importance of incentive plans</li> <li>• Differentiate between individual and group incentive schemes</li> <li>• Analyze performance-based compensation systems</li> <li>• Evaluate the role of incentives in improving employee productivity</li> <li>• Design basic incentive schemes for organizations</li> </ul>
<b>Content Outline</b>	<p><b>A. Incentive Plans</b></p> <ul style="list-style-type: none"> <li>• Meaning and importance of incentives</li> <li>• Objectives of incentive plans</li> <li>• Types of Incentive Plans: <ul style="list-style-type: none"> <li>○ Individual Incentive Plans</li> <li>○ Group Incentive Plans</li> <li>○ Organization-wide Incentive Plans</li> </ul> </li> </ul> <p><b>B. Individual Incentive Schemes</b></p> <ul style="list-style-type: none"> <li>• Time-based plans</li> <li>• Piece-rate systems</li> <li>• Halsey Plan</li> <li>• Rowan Plan</li> </ul>

	<ul style="list-style-type: none"> <li>• Taylor’s Differential Piece Rate System</li> </ul> <p><b>C. Group and Organization-wide Incentives</b></p> <ul style="list-style-type: none"> <li>• Profit Sharing</li> <li>• Gain Sharing</li> <li>• Employee Stock Ownership Plans (ESOPs)</li> <li>• Bonus Plans</li> </ul> <p><b>D. Performance-Based Compensation</b></p> <ul style="list-style-type: none"> <li>• Concept of Pay-for-Performance</li> <li>• Linking performance with compensation</li> <li>• Advantages and limitations of performance-based pay</li> </ul>
<b>Module 4 (Credit 1) : Emerging Trends and Compensation Practices</b>	
<p><b>Learning Outcomes</b> (<i>Specific related to the module</i>)</p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand modern trends in compensation management</li> <li>• Analyze compensation practices in global and Indian contexts</li> <li>• Evaluate strategic compensation systems</li> <li>• Understand challenges in compensation management</li> <li>• Examine the role of compensation in employee retention and motivation</li> </ul>
<p><b>Content Outline</b></p>	<p><b>A. Strategic Compensation</b></p> <ul style="list-style-type: none"> <li>• Concept and objectives of strategic compensation</li> <li>• Compensation as a strategic tool for HRM</li> <li>• Alignment of compensation with business strategy</li> </ul> <p><b>B. Emerging Trends in Compensation</b></p> <ul style="list-style-type: none"> <li>• Skill-based pay</li> <li>• Competency-based pay</li> <li>• Broadbanding</li> <li>• Flexible benefits (Cafeteria approach)</li> </ul>

	<ul style="list-style-type: none"> <li>• Variable pay systems</li> </ul> <p><b>C. Contemporary Issues and Challenges</b></p> <ul style="list-style-type: none"> <li>• Pay equity and fairness</li> <li>• Gender pay gap</li> <li>• Compensation and employee retention</li> <li>• Legal and ethical issues in compensation</li> </ul>
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**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, 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: VI**

**6.2 – Major Core**

**(Marketing Specialization IX)**

<b>Course Title</b>	<b>Rural Marketing</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Describe the importance of the rural market and explain how it has changed over the years in the Indian context.</li><li>2. Identify the differences between rural and urban consumers by analyzing their social, cultural, and economic backgrounds.</li><li>3. Explain the steps a rural consumer takes before buying a product and how local "opinion leaders" influence their final choice.</li><li>4. Analyze the major challenges of selling in rural areas and suggest practical solutions to overcome them.</li><li>5. Design effective marketing plans that respect the traditions and specific needs of rural communities.</li></ol>
<b>Module 1 (Credit 1) : Introduction to Rural Marketing and Rural Consumer</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Understand and explain the meaning, scope, need, and importance of rural marketing in the Indian context.</li><li>● Analyze the nature of rural markets along with the challenges and opportunities in rural marketing.</li><li>● Evaluate the evolution of rural markets and the present rural market scenario in India.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Meaning and Definition of Rural Marketing</li><li>● Scope, Need and Importance of Rural Marketing</li><li>● Nature of Rural Markets</li><li>● Challenges and Opportunities in Rural Marketing</li><li>● Evolution of Rural Markets</li><li>● Rural Market Scenario in India</li></ul>

<b>Module 2 (Credit 1) : Rural Consumer Behaviour</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand and explain the meaning, concept, and characteristics of rural consumer behaviour.</li> <li>• Identify and analyze the economic, social, and cultural factors influencing rural consumer buying behaviour.</li> <li>• Analyze the rural consumer buying process and the factors affecting purchase decisions of rural consumers.</li> <li>• Evaluate the role of opinion leaders in influencing buying behaviour in rural markets.</li> <li>• Apply the understanding of rural consumer behaviour to develop appropriate marketing strategies for rural consumers.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and Concept of Rural Consumer Behaviour</li> <li>• Characteristics of Rural Consumers</li> <li>• Factors Influencing Rural Consumer Buying Behaviour</li> <li>• Cultural and Social Influences on Rural Consumers</li> <li>• Rural Consumer Buying Process</li> <li>• Factors Affecting Purchase Decisions of Rural Consumers</li> <li>• Role of Opinion Leaders in Rural Markets</li> </ul>
<b>Module 3 (Credit 1) : Rural Marketing Strategies and Distribution</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the elements of rural marketing strategies</li> <li>• Design product, pricing, and promotion strategies suitable for rural markets</li> <li>• Analyze rural distribution systems and channel challenges</li> <li>• Evaluate innovative approaches used in rural marketing</li> <li>• Develop effective rural marketing mix strategies</li> </ul>

<p><b>Content Outline</b></p>	<p><b>A. Rural Marketing Mix</b></p> <ul style="list-style-type: none"> <li>• Product Strategy for Rural Markets</li> <li>• Pricing Strategy</li> <li>• Promotion Strategy</li> <li>• Place (Distribution) Strategy</li> </ul> <p><b>B. Rural Distribution</b></p> <ul style="list-style-type: none"> <li>• Structure of rural distribution channels</li> <li>• Direct and indirect distribution channels</li> <li>• Role of intermediaries in rural markets</li> <li>• Challenges in rural distribution <ul style="list-style-type: none"> <li>○ Transportation</li> <li>○ Infrastructure</li> <li>○ Scattered markets</li> </ul> </li> </ul> <p><b>C. Innovative Practices in Rural Marketing</b></p> <ul style="list-style-type: none"> <li>• Mobile marketing and van campaigns</li> <li>• Use of local influencers and opinion leaders</li> <li>• Digital penetration in rural markets (basic overview)</li> <li>• Case examples of successful rural marketing initiatives</li> </ul>
<p><b>Module 4 (Credit 1) Issues, Opportunities, and Emerging Trends in Rural Marketing</b></p>	
<p><b>Learning Outcomes</b> <i>(Specific related to the module)</i></p>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Analyze key issues and challenges in rural marketing</li> <li>• Identify emerging opportunities in rural markets</li> <li>• Understand the role of government and development programs</li> <li>• Evaluate the impact of technology and digitalization on rural markets</li> <li>• Suggest practical strategies for sustainable rural marketing</li> </ul>
<p><b>Content Outline</b></p>	<p>A. Issues and Challenges in Rural Marketing</p> <p>B. Opportunities in Rural Marketing</p> <p>C. Role of Government and Institutions</p> <ul style="list-style-type: none"> <li>• Rural development schemes (overview)</li> </ul>

	<ul style="list-style-type: none"> <li>• Role of cooperatives and self-help groups (SHGs)</li> <li>• Public distribution system and rural outreach</li> </ul> <p><b>D. Emerging Trends in Rural Marketing</b></p> <ul style="list-style-type: none"> <li>• Digitalization and e-commerce in rural areas</li> <li>• Use of mobile technology and digital payments</li> <li>• Rural entrepreneurship</li> <li>• Sustainable and inclusive marketing practices</li> </ul>
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### **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 – 50 Marks**

#### **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

**Semester: VI**

**6.3– Major Core**

**Finance Specialization -X**

<b>Course Title</b>	<b>International Trade and Finance</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand concepts and importance of international trade and finance</li><li>2. Explain procedures and barriers in international trade</li><li>3. Describe methods and sources of international trade finance</li><li>4. Analyze balance of trade and balance of payments</li><li>5. Identify risks involved in trade finance and their mitigation</li></ol>
<b>Module 1 (Credit 1)</b>	<b>International Trade</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain concept and importance of international trade</li><li>• Differentiate between domestic and international trade</li><li>• Describe trade procedures and trade barriers</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Meaning and importance of international trade</li><li>• Differences between domestic trade and international trade</li><li>• Balance of trade and balance of payments</li><li>• Export and import procedures (basic overview)</li><li>• Trade barriers - tariffs and non-tariff barriers</li></ul>
<b>Module 2 (Credit 1)</b>	<b>International Trade Finance</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain concept and sources of trade finance</li><li>• Describe methods of payment in international trade</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Meaning and importance of trade finance</li> <li>• Sources of trade finance</li> <li>• Methods of payment in international trade - Cash in advance, Letter of Credit, Bills of Exchange</li> <li>• Role of banks in export and import finance</li> <li>• Risks in trade finance and risk mitigation</li> </ul>
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### **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: VI

6.3-Major Core

HR Specialization X

Course Syllabus

<b>Course Title</b>	<b>Organizational Change &amp; Development Strategies</b>
<b>Course Credits</b>	<b>2</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand concept, nature and need of organizational change.</li><li>2. Identify causes and types of change in organizations.</li><li>3. Explain organizational development and OD interventions.</li><li>4. Apply basic change management strategies.</li><li>5. Understand role of leadership and communication in managing change.</li></ol>
<b>Module 1 (Credit 1) Organizational Change</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand concept and importance of organizational change.</li><li>• Identify types and causes of change.</li><li>• Explain resistance to change and ways to manage it.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Introduction to organizational change – meaning and concept.</li><li>• Nature and importance of change in organizations.</li><li>• Types of change – planned and unplanned change.</li><li>• Forces of change – internal and external.</li><li>• Resistance to change – causes and impact.</li><li>• Managing resistance to change.</li></ul>
<b>Module 2 (Credit 1) organizational development (OD).</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand concept of organizational development (OD).</li><li>• Identify OD interventions and strategies.</li><li>• Explain role of leadership and communication in change management.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Understand concept of organizational development (OD).</li> <li>● Organizational Development – meaning, concept and importance.</li> <li>● Objectives and characteristics of OD.</li> <li>● OD interventions – training, team building, feedback, process consultation.</li> <li>● Change management strategies.</li> <li>● Role of leadership in managing change.</li> <li>● Role of communication in change management.</li> <li>● Sustaining and evaluating change.</li> </ul>
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### **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: VI

6.3 MajorCore

MarketingSpecialization- X

<b>Course Title</b>	<b>CSR &amp; Corporate Ethics</b>
<b>Course Credits</b>	2
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Understand the concepts and importance of corporate ethics and CSR</li><li>2. Explain major ethical theories in business decision-making</li><li>3. Understand CSR practices and legal provisions in India</li><li>4. Apply ethical and socially responsible practices in business</li></ol>
<b>Module 1 (Credit 1) - Foundations of Business Ethics and Ethical Theories</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"><li>• Explain the concept and importance of business ethics</li><li>• Understand Indian ethos and work ethics in business</li><li>• Describe corporate ethics and code of ethics</li><li>• Explain major ethical theories in business</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Concept, characteristics, importance, and need for Business Ethics</li><li>• Indian Ethos - ethics and values in business</li><li>• Work Ethos and ethical work culture</li><li>• Ethical Framework and Governance</li><li>• Sources of Ethics</li><li>• Concept of Corporate Ethics</li><li>• Code of Ethics - Meaning and importance</li><li>• Approaches and Theories of Business Ethics - Friedman's Economic Theory, Kant's Deontological Theory, Mill and Bentham's Utilitarianism Theory</li></ul>
<b>Module 2 (Credit 1) - Corporate Social Responsibility and Ethical Business Practices</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

(Specific related to the module)	<ul style="list-style-type: none"> <li>• Explain the concept and importance of CSR</li> <li>• Understand CSR models and drivers</li> <li>• Analyze CSR practices and legal provisions in India</li> <li>• Understand the role of NGOs and CSR integration into business</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept, scope, relevance, and importance of Corporate Social Responsibility (CSR)</li> <li>• Models for Implementation of CSR</li> <li>• Drivers of CSR</li> <li>• CSR in India</li> <li>• Legal provisions and specifications of CSR in India</li> <li>• CSR Scorecard</li> <li>• Prestigious CSR Awards in India</li> <li>• Role of NGOs and International Agencies in CSR</li> <li>• Integrating CSR into Business Strategy</li> </ul>

### **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.

**Semester: VI****6.4-Major (Elective)**

<b>Course Title</b>	<b>Strategic Management</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"> <li>1. Understand the fundamentals of business policy and strategic management.</li> <li>2. Analyze internal and external business environments.</li> <li>3. Formulate corporate-level and business-level strategies.</li> <li>4. Implement, evaluate, and control organizational strategies.</li> <li>5. Apply modern strategic management concepts and ethical practices.</li> </ol>
<b>Module 1 (Credit 1) - Introduction to Business Policy and Strategic Management</b>	
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Explain the concept and importance of business policy.</li> <li>• Understand vision, mission, and the role of strategists.</li> <li>• Describe the strategic management process.</li> <li>• Analyze internal and external business environments.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Strategic Management – Introduction, Definition, nature, scope, and importance of Strategic Management, Strategic Management Process, Role of Strategists.</li> <li>• Strategic Analysis - Internal Environment Analysis (Concept),</li> <li>• External Environment Analysis (Concept).</li> </ul>
<b>Module 2 (Credit 1) - Strategy Formulation</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>• Develop strategic intent using vision, mission, goals, and objectives.</li> <li>• Identify corporate-level strategies such as growth, stability, and retrenchment.</li> <li>• Apply Porter’s competitive strategies at the business level.</li> <li>• Understand the concept and relevance of Strategic Business Units.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Strategic Intent - Vision, Mission, Goals and Objectives</li> <li>• Corporate Level Strategies</li> <li>• Growth Strategies - Vertical Integration , Joint Ventures, Modernization</li> <li>• Retrenchment Strategies - Turnaround, Disinvestment, Liquidation</li> <li>• Stability Strategy - No-Change Strategy, Profit Strategy , Pause / Proceed with Caution Strategy</li> <li>• Business Level Strategies - Porter’s Competitive Strategies</li> <li>• Strategic Business Unit (SBU)</li> </ul>
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explain the strategy implementation process.</li> <li>• Apply the McKinsey 7S framework.</li> <li>• Recognize resource allocation and behavioral issues.</li> <li>• Understand strategy evaluation and strategic control techniques.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Strategy Implementation Process</li> <li>• McKinsey 7S Framework</li> <li>• Resource Allocation in Strategy Implementation</li> <li>• Behavioral Issues in Strategy Implementation</li> <li>• Strategy Evaluation Process</li> <li>• Strategic Control Process and Types</li> <li>• Techniques of Strategic Control</li> </ul>
<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to

<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>● Explain the concept of core competence.</li> <li>● Understand core competence as a source of competitive advantage.</li> <li>● Recognize the importance of ethical practices in strategic management.</li> <li>● Apply strategic management concept through case studies</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Concept of Core Competence</li> <li>● Core Competence as a Source of Competitive Advantage</li> <li>● Ethical Practices in Strategic Management</li> <li>● Case Studies on Strategic Management</li> </ul>

### **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-50Marks**

#### **References -**

- Cherunilam, F. (2021). Strategic management (25th ed.). Himalaya Publishing House.
- Cherunilam, F. (2021). Strategic management (25th ed.). Himalaya Publishing House.
- Dutta, S. (2022). Strategic management (2nd ed.). Bharti Publications
- Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2020). Strategic management: Concepts and cases: Competitiveness and globalization (13th ed.). Cengage Learning India.
- Hill, C. W. L., & Jones, G. R. (2021). Strategic management: An integrated approach (12th ed.). Cengage Learning India.
- Kaplan, R. S., & Norton, D. P. (2004). Strategy maps: Converting intangible assets into tangible outcomes. Harvard Business Review Press.
- Kazmi, A., & Kazmi, A. (2021). Strategic management (5th ed.). McGraw Hill Education (India).
- Nag, A. (2021). Strategic management (2nd ed.). Vikas Publishing House.
- Pathak, B. V. (2022). Strategic management: Concepts and cases. Pearson Education India.

- Porter, M. E. (2004). Competitive strategy: Techniques for analyzing industries and competitors. Free Press.

## Course Syllabus

Semester: VI

6.5 -Minor Stream

<b>Course Title</b>	<b>Public Finance</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance.</li><li>2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India.</li><li>3. Explain the nature, growth, effects, and management of public expenditure and public debt.</li><li>4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.</li></ol>
<b>Module 1 (Credit 1) Meaning &amp; Scope of Public Finance</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Define public finance and describe its scope and objectives.</li><li>• Explain the Principle of Maximum Social Advantage.</li><li>• Distinguish between public goods and merit goods.</li><li>• Interpret the structure of the government budget and deficit concepts.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Definition and concept of public finance-Concept and scope of public finance, Role of government in economic activities.</li><li>• Objectives of public finance: allocation, distribution, stabilization</li><li>• Principle of Maximum Social Advantage (Dalton)-Concept, Conditions for achieving maximum welfare.</li><li>• Public Goods and Merit Characteristics of public goods, Nature and importance of merit goods.</li><li>• Budget—meaning, objectives, structure of budget; Deficit concepts</li></ul>

<b>Module 2 (Credit 1) Public Revenue</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>● Differentiate between tax and non-tax revenue.</li> <li>● Explain the canons and classification of taxes.</li> <li>● Analyse shifting and incidence of taxation, including elasticity.</li> <li>● Describe the effects of taxation and the significance of GST.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Types of Public Revenue-Tax and Non-Tax Revenue</li> <li>● Canons and Classification of Taxes-Canons of taxation, Classification of taxes—Direct, Indirect, Proportional, Progressive, Regressive</li> <li>● Shifting and Incidence of Taxation—Impact and Incidence, Factors influencing incidence, Role of elasticity of demand and supply</li> <li>● Effects of taxation- production, distribution, and consumption</li> <li>● Tax reforms in India—GST: meaning, features, and significance</li> </ul>
<b>Module 3 (Credit 1) Public Expenditure and Public Debt</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to
<i>(Specific related to the module)</i>	<ul style="list-style-type: none"> <li>● Classify public expenditure and explain reasons for its growth.</li> <li>● Evaluate the economic and social effects of public expenditure.</li> <li>● Distinguish between internal and external public debt.</li> <li>● Describe the burden of public debt and methods of repayment.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Classification and Growth of Public Expenditure: Classification of public expenditure, Causes of increasing public expenditure</li> <li>● Effects of Public Expenditure: Production, Distribution, Consumption, Economic Growth, Economic Stability</li> <li>● Classification of Public Debt: Internal Debt and External Debt</li> <li>● Burden of Public Debt-Burden of internal debt, Burden of external debt</li> <li>● Methods of Repayment of Public Debt-Techniques and</li> </ul>

	approaches used for debt repayment
<b>Module 4 (Credit 1) Centre–State Financial Relations</b>	
<b>Learning Outcomes</b>  <i>(Specific related to the module)</i>	After learning the module, learners will be able to  <ul style="list-style-type: none"> <li>• Explain the constitutional division of powers between Centre and States.</li> <li>• Describe how financial resources are shared between governments.</li> <li>• Explain the role and functions of the Finance Commission.</li> <li>• Discuss major issues in Centre–State financial relations, including imbalances and GST Council coordination.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States.</li> <li>• Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants.</li> <li>• Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances.</li> <li>• Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.</li> </ul>

### **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.

- Kapila, U. (Ed.). (2011). Indian economy since independence. Academic Foundation.
- Sahu, R., & Rodricyes, K. (2010). Indian economy: Problems. Himalaya Publishing House.  
(Replace with exact year if you have updated edition).

## Course Syllabus

Semester: VI

6.5 -Minor Stream

<b>Course Title</b>	<b>Business Law IV</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	After going through the course, learners will be able to
	<ol style="list-style-type: none"><li>1. Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations.</li><li>2. Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance.</li><li>3. Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations.</li><li>4. Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.</li></ol>
<b>Module 1 (Credit 1):</b>	<b>Right to Information Act, 2005</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"><li>• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005.</li><li>• Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance.</li><li>• Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms.</li><li>• Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>• Introduction of RTI Act 2005 Meaning. Objectives</li><li>• Scope and applicability</li><li>• Proactive disclosure (section 9)</li><li>• RTI Application Procedure</li><li>• Exemptions under RTI</li></ul>

	<ul style="list-style-type: none"> <li>• Central, State Information commission powers and functions</li> <li>• Appeals and penalties</li> <li>• Role of RTI in governance</li> </ul>
<b>Module 2 (Credit 1):</b>	<b>Goods and Services Tax (GST), 2017</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council.</li> <li>• Apply GST provisions in business, including registration and supply determination.</li> <li>• Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation.</li> <li>• Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction to GST and Meaning of GST</li> <li>• Need of GST in India</li> <li>• Features and structure of GST in India</li> <li>• Registration Procedure under GST</li> <li>• Nature, Place, Value of supply</li> <li>• Features of CGST &amp; SGST</li> <li>• Role and function of GST council</li> </ul>
<b>Module 3 (Credit 1):</b>	<b>Information Technology Act, 2000</b>
<b>Learning Outcomes</b>	After learning the module, learners will be able to
	<ul style="list-style-type: none"> <li>• Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records.</li> <li>• Apply the concepts of digital signatures, and use of digital signatures in electronic transactions.</li> <li>• Analyze the regulatory framework and duties of Certifying Authorities.</li> <li>• Evaluate cyber offences under the Information Technology Act.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Introduction to Information Technology Act 2000</li> <li>• Digital/Electronic signature meaning and definition and functions</li> </ul>

	<p>IT Act 2000, Section 3</p> <ul style="list-style-type: none"> <li>• Electronic Governance section 4 to 10</li> <li>• Digital signature certificate Sec. 35 to 39</li> <li>• Protection of personal information (Section 43-A)</li> <li>• Protection of personal information - Crime and Punishment.</li> </ul>
<b>Module 4 (Credit 1)</b>	<b>E-Contracts (E-Transactions / E-Commerce)</b>
<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand the legal framework of e-contracts in e-commerce.</li> <li>• Apply and execution of e-contracts in electronic transactions.</li> <li>• Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability.</li> <li>• Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce</li> <li>• E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts.</li> <li>• E-Records: Attribution, Acknowledgement and dispatch of e-records</li> </ul>

### 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
	<b>Total 50 Marks</b>	<b>50</b>

#### 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: VI

### 6.5 -Minor Stream

<b>Course Title</b>	<b>Business Accounting IV</b>
<b>Course Credits</b>	<b>4</b>
<b>Course Outcomes</b>	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.
<b>Module 1 (Credit 1)</b>	<b>Foreign Currency Transactions</b>
<b>Learning Outcomes</b>  (Specific related to the module)	After learning the module, learners will be able to  <ul style="list-style-type: none"><li>● Understand foreign currency transactions related to purchase and sale of goods, services, assets, and loans.</li><li>● Identify and apply appropriate exchange rates for recognition, settlement, and reporting of transactions.</li><li>● Compute exchange rate differences arising from monetary and non-monetary items.</li><li>● Record and explain the accounting treatment of exchange gains and losses as per AS 11 / Ind AS 21.</li><li>● Analyze the impact of exchange rate fluctuations on profit or loss and financial statements.</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● <b>Theory :</b> Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions.</li><li>● <b>Problems on :</b> Computation and treatment of exchange rate differences</li></ul>
<b>Module 2 (Credit 1)</b>	<b>Insurance Claim for Loss of Stock</b>

<b>Learning Outcomes</b>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Understand &amp; Compute the amount of claim for loss of Stock</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory :</b> 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.</li> <li>• <b>Problems on :</b> Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).</li> </ul>
<b>Module 3 (Credit 1) Redemption of Debentures</b>	
<b>Learning Outcomes</b>  (Specific related to the module)	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Apply appropriate methods for writing off discount or loss on issue of debentures.</li> <li>• Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• <b>Theory :</b> 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</li> <li>• <b>Problems on:</b> Methods of redemption of debentures: By payment in lump sum and by payment in instalments</li> </ul>

	(excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
<b>Module 4 (Credit 1)</b>	<b>Accounting in Computerized Environment</b>
<b>Learning Outcomes</b> (Specific related to the module)	After learning the module, learners will be able to <ul style="list-style-type: none"> <li>• Understand the computerized Accounting and its components</li> <li>• Understand features, importance and limitations of computerized accounting system</li> <li>• Learn application of computerized accounting statements</li> <li>• Learn various accounting packages</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>• Concept of Computerized Accounting system (CAS)</li> <li>• Features of computerized Accounting System.</li> <li>• Importance of Computerized Accounting System.</li> <li>• Components of Computerized Accounting System.</li> <li>• Comparison between manual accounting process and Computerized accounting process.</li> <li>• Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software</li> </ul>

**Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):**

**Internal –50 Marks**

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

**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: VI

#### 6.5 – Minor Stream

Course Title	<b>Entrepreneurship and Start-up Management</b>
Course Credits	<b>04</b>
Course Outcomes	<p>After going through the course, learners will be able to</p> <ul style="list-style-type: none"><li>• Develop an understanding of Entrepreneurship Development among the students.</li><li>• Get acquainted with various central and state government policies towards developing and promoting various business enterprises in the country.</li><li>• Identify challenges and prospects faced by women entrepreneurs.</li><li>• Understand the Startup process from Idea generation to Business Development.</li><li>• Identify the dimensions and resources required to establish a start-up.</li><li>• Analyse the Business environment and develop a strategic Business Plan.</li><li>• Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.</li></ul>
<b>Module 1 (Credit 1)</b>	<b>Fundamentals of Entrepreneurship Management</b>
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"><li>• Define Entrepreneurship and identify the characteristics of entrepreneurship.</li><li>• Differentiate between various types of Entrepreneurs.</li><li>• Identify the Social Entrepreneurship in socio-economic development.</li><li>• Understand the evolution of the concept of Entrepreneurship.</li><li>• Examine and analyse the qualities for Entrepreneurship.</li></ul>

Content Outline	<ul style="list-style-type: none"> <li>• <b>Concept and Nature of Entrepreneurship</b>  Concept, characteristics &amp; types of Entrepreneur.  Characteristics, need &amp; types of Entrepreneurship.  Social Entrepreneurship – Definition, Importance and social responsibilities.</li> <li>• <b>Theories of Entrepreneurship:</b>  Theory of Innovation by Schumpeter  Theory of High achievement by McClelland  Theory of Profit by Knight  Theory of Social Change by Everett Hagen</li> <li>• <b>Entrepreneurship Management</b>  Qualities and Skills for Entrepreneurship</li> </ul>
<b>Module 2 (Credit 1) Entrepreneurship Development</b>	
Learning Outcomes	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>• Explore and avail the schemes of Entrepreneurship Development Institutions.</li> <li>• Identify the institutions supporting business enterprises.</li> <li>• Explore the support of Central and State level institutions.</li> <li>• Analyse the role of women entrepreneur in economic development.</li> </ul>
Content Outline	<ul style="list-style-type: none"> <li>• <b>Entrepreneurship Development Institutions:</b>  Entrepreneurship Development Institute of India (EDII).  National Institute of Entrepreneurship and Small Business Development (NIESBUD).  National Entrepreneurship Development Board (NEDB)</li> <li>• <b>Institutional support:</b>  District Industries Centres (DICs)  Industrial Development Corporation (IDC)  Small Scale Industries Development Corporations (SSIDCs)</li> <li>• <b>Women Entrepreneurship:</b>  Significance, Challenges and Schemes for Women</li> </ul>

	<p>Entrepreneurship.</p> <p>Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).</p>
<b>Module 3 (Credit 1) Startup Entrepreneurship and Startup Ecosystem</b>	
Learning Outcomes	<p>After learning the module, learners will be able to</p>
	<ul style="list-style-type: none"> <li>• Define Start-ups and explore the start-up ecosystem.</li> <li>• Undertake Business Environment Analysis.</li> <li>• Analyse the competitive Business Environment and Identify competitive advantages.</li> <li>• Develop Start up Proposals for new venture launch.</li> </ul>
Content Outline	<ul style="list-style-type: none"> <li>• <b>Introduction to Startup Entrepreneurship-</b>  Meaning and Definition, Startup Ecosystem.  Startup Lifecycle</li> <li>• <b>Processes of Business Environment Analysis –</b>  Political, Governmental, Stakeholder, Technological,  Macroeconomic, Socio-demographic,  Competitive and Competitor Analysis.</li> <li>• <b>Developing Startup Proposals.</b></li> </ul>
<b>Module 4 (Credit 1) Startup Project planning and development.</b>	
Learning Outcomes	<p>After learning the module, learners will be able to</p>
	<ul style="list-style-type: none"> <li>• Design Start-up Project Plan and Carry out feasibility study.</li> <li>• Understand the formalities and procedure of registration of a business.</li> <li>• Identify the new venture expansion strategies and venture capitalist companies.</li> <li>• Study and Examine the startup Success Stories.</li> </ul>
Content Outline	<ul style="list-style-type: none"> <li>• <b>Project Planning-</b> Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies.</li> <li>• <b>Preparing for the new venture launch -</b> New venture expansion strategies - Venture Capital and Angel Investment.</li> <li>• <b>Startup Success Stories.</b></li> </ul>

## 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
	<b>Total 50 Marks</b>	<b>50</b>

### 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 Learning, 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.

## Course Syllabus

Semester: VI

### 6.6: On-Job Training

<b>Course Title</b>	<b>Internship</b>
<b>Course Credits</b>	4
<b>Course Outcomes</b>	After going through the course, learners will be able to <ol style="list-style-type: none"><li>1. Get exposure to work on the field related to finance, banking, Human Resource Management, Accounting, teaching and research.</li><li>2. Bridge the gap between classroom teaching and practical work life.</li><li>3. Make the students aware about work ethics and work discipline and punctuality.</li><li>4. Develop the passion for professional Life or Excellence.</li><li>5. Be Placed in banking, teaching, office management and research fields.</li></ol>
<b>Module 1 (Credit 1)</b>	
<b>Learning Outcomes</b>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Plan and set the goal of internship</li><li>● Identify the agency for Internship</li></ul>
<b>Content Outline</b>	<ul style="list-style-type: none"><li>● Plan and goal of internship with Faculty coordinator</li><li>● Identify Agency of Internship</li><li>● Completion of Pre internship documentation</li></ul>
<b>Module 2 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	After learning the module, learners will be able to <ul style="list-style-type: none"><li>● Create awareness among students about ownership of their own professional life in terms of time management, productivity, efficiency, accountability and work life balance.</li><li>● Promote the students in different fields like in banking, finance, marketing, and accounting.</li></ul>

<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Placement for Internship</li> <li>● Actual undertaking work Experience at Internship agency</li> <li>● Keeping up to date weekly report</li> <li>● Updating field visit Report</li> </ul>
<b>Module 3 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>● Take real work experience from academia to Industry</li> <li>● Develop self-confidence and self-esteem.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Actual undertaking of work experience at Internship agency</li> <li>● Keeping up to date weekly report</li> <li>● Preparation of field visit Report</li> </ul>
<b>Module 4 (Credit 1)</b>	
<b>Learning Outcomes</b> <i>(Specific related to the module)</i>	<p>After learning the module, learners will be able to</p> <ul style="list-style-type: none"> <li>● Get Internship completion certificate from Internship Agency</li> <li>● Find source for job placement in areas of banking, finance, marketing, accounting and etc.</li> </ul>
<b>Content Outline</b>	<ul style="list-style-type: none"> <li>● Final report of the internship</li> <li>● Submission of Post Internship Documentation</li> <li>● Presentation and Viva</li> <li>● Tools: Rubrics for internship work, rubrics for presentation (viva)</li> <li>● Summative (External) assessment (100 marks)</li> </ul>

**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

**Summative (External) assessment (100 marks)**

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

