

FYUGPCommerce as per NEP

Programme Specific Outcomes (PSOs) B. Com course

PSO1: Demonstrate foundational understanding of commerce and business disciplines such as accounting, finance, marketing, and management, and their application in real-world scenarios.

PSO2: Acquire essential analytical and quantitative skills to address basic business challenges and support decision-making in organizational settings.

PSO3: Understand and apply core concepts in financial accounting, management principles, and economic theories to analyse and solve business problems effectively.

PSO4: Cultivate entrepreneurial thinking by identifying business opportunities, analysing market trends, and creating innovative business models.

PSO5: Build a strong foundation in legal and regulatory aspects of business, ensuring compliance with financial, taxation, and economic laws.

PSO6: Enhance communication, teamwork, and leadership skills through collaborative projects, presentations, and case studies, preparing for professional environments.

PSO7: Develop digital proficiency by integrating technology and tools such as Tally, MS Office, and e-filing systems to improve operational efficiency in business processes.

Four Year Undergraduate Programme: B. Com (offer four Specialization)

- a. **B.com in specialization/ Major in Human Resource Management**
- b. **B.com in specialization/ Major in Accounting**
- c. **B.com in specialization/ Major in Marketing Management**
- d. **B.com in specialization/ Major Finance**

FYUGP - B.COM (Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations (Core papers)

Programme name	Eligibility Criteria of the programme, if any	Sem ester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) For all Four Specializations)- Core Papers	(10+2) in Arts, Science or Commerce	1	Business Organisation & Management	BCM010104	4	3	1	-	No	40	60
		1	Financial Accounting	BCM010204	4	3	1	-	No	40	60
		1	Indian Financial System	BCM010304	4	3	1	-	No	40	60
		2	Corporate Accounting	BCM020104	4	3	1	-	No	40	60
		2	Principles & Practice of Management	BCM020204	4	3	1	-	No	40	60
		2	Principles of Marketing	BCM020304	4	3	1	-	No	40	60

(AEC/VAC/MDC/SEC)

FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations(AEC/VAC/MDC/SEC)

FYUGP - B.COM (AEC/VAC/MDC/SEC)	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	Credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks	Practical
						Lecture	Tutorial	Practical				
AEC	(10+2) in Arts, Science or Commerce	1st	MIL-1/English (Alt)-1	AEC010402	2	2	-	-		20	30	-
AEC		2nd	English Communication-1	AEC050402	2	2	-	-		20	30	-
AEC		5th	MIL-2/English (Alt)-2	AEC050602	2	2	-	-		20	30	-
AEC		6th	English Communication-2	AEC060602	2	2	-	-		20	30	-
VAC		1st	Environmental Studies	VAC011002	2	2	-	-		20	30	-
VAC		2nd	Trade & Commerce in India	VAC020302	2	2	-	-		20	30	-
VAC		4 th	Business Etiquette & Soft Skill	VAC040602	2	2	-	-		20	30	-
MDC		1 st	Business Mathematics	MDC010403	3	2	1	-		30	45	-
MDC		2 nd	Business Economics	MDC020403	3	2	1	-		30	45	-
MDC		3 rd	Business Statistics	MDC030403	3	2	1	-		30	45	-

SEC		1st	Information Technology in Business	SEC010703	3	2	-	1		20	30	25
SEC		2 nd	E-Commerce	SEC020702	3	2	-	1		20	30	25
SEC		3rd	New Venture Planning/E-Filing of Returns	SEC030603/ SEC030703	3	2	1	-		30	45	-

FYUGP - B.COM in Accounting- Major/Minor

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	Credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks	Practical Marks
						Lecture	Tutorial	Practical				
Major	XII Passed	3rd	Advanced Financial Accounting	BCM030104	4	3	1	-		40	60	-
Major	XII Passed	3 rd	Entrepreneurship	BCM030204	4	3	1	-		40	60	-
Major	XII Passed	3 rd	Business Laws	BCM030304	4	3	1	-		40	60	-
	XII Passed	3 rd	Internship	BCM030504	4	-	-	4		0	100	-
Major	XII Passed	4 th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60	-
Major	XII Passed	4 th	Cost Accounting	BCM040204	4	3	1	-		40	60	-
Major	XII Passed	4 th	Income Tax Laws & Practices	BCM040304	4	3	1	-		40	60	-
Major	XII Passed	4 th	Advanced Corporate Accounting	BCM040404	4	3	1	-		40	60	-
Minor	XII Passed	4 th	Financial Market Operations	BCM040504	4	3	1	-		40	60	-
Major	XII Passed	5 th	Indian Economy	BCM050104	4	3	1	-		40	60	-
Major	XII Passed	5 th	Management Accounting	BCM050204	4	3	1	-		40	60	-
Major	XII Passed	5 th	Fundamentals of Investment	BCM050304	4	3	1	-		40	60	-

Major	XII Passed	5 th	Indirect Taxes	BCM050404	4	3	1	-		40	60	-
Minor	XII Passed	5 th	Corporate Laws	BCM050504	4	3	1	-		40	60	-
Major	XII Passed	6 th	International Business	BCM060104	4	3	1	-		40	60	-
Major	XII Passed	6 th	Operation Research in Business	BCM060204	4	3	1	-		40	60	-
Major	XII Passed	6 th	Computerised Accounting	BCM060304	4	3	0	1		30	45	25
Major	XII Passed	6 th	Auditing & Assurance	BCM060404	4	3	1	-		40	60	-
Minor	XII Passed	6 th	Project Management	BCM060504	4	3	1	-		40	60	-

-FYUGP - B.COM in Finance- Major/Minor

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme , if any	Seme ster	Course name	Course code	credi ts	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lectur e	Tutorial	Practical			
Major	XII Passed	3 rd	Banking	BCM030704	4	3	1	-		40	60
Major	XII Passed	3 rd	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3 rd	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3 rd	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4 th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4 th	Financial Market Operations	BCM040504	4	3	1	-		40	60
Major	XII Passed	4 th	Insurance	BCM040804	4	3	1	-		40	60
Major	XII Passed	4 th	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4 th	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5 th	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5 th	Micro Finance	BCM050704	4	3	1	-		40	60
Major	XII Passed	5 th	Financial Services	BCM050804	4	3	1	-		40	60
Major	XII Passed	5 th	Fundamentals of Investment	BCM050304	4	3	1	-		40	60
Minor	XII Passed	5 th	Corporate Laws	BCM050504	4	3	1	-		40	60

Major	XII Passed	6 th	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6 th	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6 th	Treasury & Risk Management	BCM060704	4	3	1			40	60
Major	XII Passed	6 th	Marketing of Services	BCM060804	4	3	1	-		40	60
Minor	XII Passed	6 th	Project Management	BCM060504	4	3	1	-		40	60

FYUGP - B.COM in Human Resource Management- Major/Minor

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme, if any	Semester	Course name	Course code	credits	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lecture	Tutorial	Practical			
Major	XII Passed	3rd	Human Resource Management	BCM030804	4	3	1	-		40	60
Major	XII Passed	3 rd	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3 rd	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3 rd	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4 th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4 th	Labour Laws	BCM040704	4	3	1	-		40	60
Major	XII Passed	4 th	Industrial Relations	BCM041104	4	3	1	-		40	60
Major	XII Passed	4 th	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4 th	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5 th	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5 th	Strategic Human Resource Management	BCM050904	4	3	1	-		40	60
Major	XII Passed	5 th	Labour Welfare & Social Security	BCM051004	4	3	1	-		40	60

Major	XII Passed	5 th	Performance Management	BCM051104	4	3	1	-		40	60
Minor	XII Passed	5 th	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6 th	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6 th	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6 th	Technology in HRM	BCM060904	4	3	1	-		40	60
Major	XII Passed	6 th	Training & Development	BCM061004	4	3	1	-		40	60
Minor	XII Passed	6 th	Project Management	BCM060504	4	3	1	-		40	60

-FYUGP - B.COM in Marketing Management- Major/Minor

Programme name B.COM in Accounting- Major/Minor	Eligibility Criteria of the programme , if any	Seme ster	Course name	Course code	credi ts	Credit distribution of the course			Pre-requisite of the course (if any)	Internal marks	External Marks
						Lectur e	Tutorial	Practical			
Major	XII Passed	3rd	Advertising	BCM030904	4	3	1	-		40	60
Major	XII Passed	3 rd	Entrepreneurship	BCM030204	4	3	1	-		40	60
Major	XII Passed	3 rd	Business Laws	BCM030304	4	3	1	-		40	60
	XII Passed	3 rd	Internship	BCM030504	4	-	-	4		0	100
Major	XII Passed	4 th	Fundamentals of Financial Management	BCM040104	4	3	1	-		40	60
Major	XII Passed	4 th	Retail Management	BCM041204	4	3	1	-		40	60
Major	XII Passed	4 th	Customer Relationship Management	BCM041304	4	3	1	-		40	60
Major	XII Passed	4 th	Cost & Management Accounting	BCM040904	4	3	1	-		40	60
Minor	XII Passed	4 th	Direct & Indirect Taxes	BCM041004	4	3	1	-		40	60
Major	XII Passed	5 th	Indian Economy	BCM050104	4	3	1	-		40	60
Major	XII Passed	5 th	Consumer Behaviour	BCM051204	4	3	1	-		40	60
Major	XII Passed	5 th	Personal Selling & Salesmanship	BCM051304	4	3	1	-		40	60
Major	XII Passed	5 th	Brand Management	BCM051304	4	3	1	-		40	60

Minor	XII Passed	5 th	Corporate Laws	BCM050504	4	3	1	-		40	60
Major	XII Passed	6 th	International Business	BCM060104	4	3	1	-		40	60
Major	XII Passed	6 th	Operation Research in Business	BCM060204	4	3	1	-		40	60
Major	XII Passed	6 th	Consumer Affair & Customer Care	BCM061104	4	3	1			40	60
Major	XII Passed	6 th	Marketing of Services	BCM060804	4	3	1	-		40	60
Minor	XII Passed	6 th	Project Management	BCM060504	4	3	1	-		40	60

4th Year of FYUGP-Commerce

A. B. Com with Honours

Semester	Course Level	Course Work	Credit	Lecture	Tutorial	Practical	Internal marks	External marks
7 th	400	Compulsory:						
		1. Quantitative methods in Business	04	03	01	---	40	60
		2. Economic Legislation	04	03	01	---	40	60
		Elective: Any one Group of the following Groups:	(4 x 2) =08					

		A. Accounting	04					
		3. Financial Reporting Analysis		03	01	--	40	60
		4. Advanced Cost & Management Accountancy	04					
				03	01	---	40	60
		B. Finance						
		3. Financial Markets & Institutions	04					
				03	01	---	40	60
		4. International Financial Management	04					
				03	01	--	40	60
		C. Human Resource Management						
		3. International Human Resource Management	04					
				03	01	--	40	60
		4. Compensation Management						
		D. Marketing Management	04					
				03	01	--	40	60
		3. Marketing Policy Analysis						
			04					
		4. International Marketing		03	01	--	40	60

				40		03	01	--	40	60
		Research Component: Research Methodology		04		03	01	--	40	60
		Total Credit of 7th Semester				20				
8 th	400	Compulsory:								
		1 Organisational Behaviour	04	03	01	--	40	60		
		2 Tax Planning	04	03	01	--	40	60		
		3 Entrepreneurship Management	04	03	01	--	40	60		
		4 Global Environmental Management	04	03	01	--	40	60		
		Research Component:								
		5 Seminar/ Project based Course	04	03	01	--				
		Total Credit of 8th Semester		20						
Total of 4th Year (7th & 8th Semester)				40						

B) B. Com Honours with Research

Semester	Course Level	Course Work	Credit	Lecture	Tutorial	Practical	Internal marks	External marks	
7 th	400	Compulsory:							
		1. Quantitative Methods in Business	04	03	01	--	40	60	
		2. Economic Legislation	04	03	01	--	40	60	
		Elective: Any one Group of the following Groups:	(4 x 2) =08						
		A. Accounting							
		3. Financial Reporting Analysis	04	03	01	--	40	60	
		4. Advanced Cost & Management Accountancy	04	03	01	--	40	60	
B. Finance									
3. Financial Markets & Institutions									
4. International Financial Management									
C. Human Resource Management	04	03	01	--	40	60			
3. International Human Resource Management	04	03	01	--	40	60			
4. Compensation Management		03	01	--	40	60			
D. Marketing Management									
3. Marketing Policy									
4. International Marketing	04	03	01	--	40	60			

			04	03	01	--	40	60
			04	03	01	--	40	60
			04	03	01	--	40	60
		Research Component: 5. Research Methodology	04	03	01	--	40	60
Total Credit of 7th Semester				20				
8 th	400	Dissertation Seminar based Course/Presentation			16 04	16 04		
Total Credit of 8th Semester						20		
Total of 4th Year (7th & 8th Semester)						40		

1st Semester

Course Name: Business Organisation and Management

Existing based syllabus: UGCBCS
Course Level: 100 to 199

Credit 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Unit 1: Introduction: Nature and Purpose of Business, Factors to be considered for starting a business, Forms of Business Organisation; Business formats- Brick & Mortar; Brick & Click; E-commerce; Franchising; Outsourcing, Nature and Functions of Management (An overview); Managerial Competencies- concept.
16 Classes (20 Marks)

Unit 2: Business Environment: Meaning and layers of Business Environment- (micro/immediate, meso/intermediate, macro and international); Business ethics and social responsibility;
8 Classes (12 Marks)

Unit 3: Planning and Organizing: - Strategic Planning (concepts), Decision-making-process and techniques; Organizing: - Formal and Informal Organisations, Centralisation and Decentralisation, Delegation, Factors affecting organisational design, Organisational structures & Organograms - Divisional, Product, Matrix, Project and Virtual Organisation
12 Classes (20 Marks)

Unit 4: Directing and Controlling: Motivation-meaning, importance and factors affecting motivation, Leadership-meaning, importance, trait and leadership styles, Communication - New trends and directions (Role of IT and social media); Controlling - Principles of controlling; Measures of controlling, Relationship between planning and controlling,
12 Classes (24 Marks)

Unit 5: Contemporary Issues in Management: Business Process Reengineering (BPR), Learning Organisation, Six Sigma, Supply Chain Management, Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/coworking.
12 Classes (24 Marks)

Suggested Readings:

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Sherlekar, S. A. (2016). Modern Business Organisation and Management. Himalaya Publishing House

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Learning outcome: On successful completion of the paper students will be able to understand about organization structure and its process. Develop knowledge and skills regarding management principles and functions required to run an organization.

1st Semester

Course Name: Financial Accounting

Existing based syllabus: UGCBCS

Course Level: 100 to 199

Credit 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Unit 1: Theoretical Framework

(12 Classes) (20 Marks)

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
- ii. The nature of financial accounting principles : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of

Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Measurement of Business Income (12 Classes) (20 Marks)

- i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.
- ii. Capital and revenue expenditures and receipts
- iii. Revenue recognition: Recognition of income and expenses as per AS 9.
- iv. Inventory Valuation: Meaning and Significance.

Unit 3: Final Accounts (12 Classes) (20 Marks)

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 4: Hire-Purchase, Instalment Systems and Branches: (12 Classes) (20 Marks)

- i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.
- ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Unit 5: Computerised Accounting System (12 Classes) (20 Marks)

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed.2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati
6. K. R. Das & K. M. Sinha. *Financial Accounting*
7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
10. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
11. Tulsian, P.C. *Financial Accounting*, Pearson Education.
12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the text books should be used.

Course objective: To provide students with a foundational understanding of financial accounting principles and practices used in preparing and presenting financial statements.

Learning outcome: By the end of the course, students will be able to record, classify, and summarize financial transactions, prepare financial statements in accordance with accounting standards, and analyze basic financial information for decision-making purposes.

1st Semester

Course Name: Indian Financial System

Existing based syllabus: UGCBCS

Course Level: 100 to 199

Credit 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Unit-1: Introduction**(12 Classes) (20 Marks)**

Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.

Unit – 2: Financial markets**(12 Classes) (20 Marks)**

Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance.

Unit-3: Financial Institutions**(12 Classes) (20 Marks)**

Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds.

Unit-4: Financial Services**(12 Classes) (20 Marks)**

Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.

Unit-5: Regulatory Institutions**(12 Classes) (20 Marks)**

Reserve Bank of India- organization, objectives, Role and Functions; Securities and Exchange Board of India- Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority.

Recommended Books:

1. The Indian Financial System by Bharati Pathak, Pearson Education.
2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.
3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.
4. Indian Financial System by H R Machiraju, Vikas Publishing House.
5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House.
6. Indian Financial System by P N Varshney and D K Mittal, Sultan Chand & Sons.

Course Objective: To provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.

Course Outcome: The learning outcomes of the Indian financial system include understanding the diverse components and functions of the system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively.

1st Semester

Course Name: Business Mathematics (Multi-disciplinary)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 Marks) Total Marks: 75

Unit I: Introduction to Business Mathematics

- **System of Simultaneous Linear Equations:** Application of concepts to business and commerce.
- **Profit, Loss, and Discount:** Business applications.
- **Shares:** Concept of share, face value, market value, equity shares, preferential shares, dividend, bonus shares.
- **Ratio and Proportion:** Finding the missing term of the proportion, merging of two ratios in one.

Unit II: Interest & Annuities

- **Simple Interest & Compound Interest:** Solution of related problems.
- **Present Value (PV) and Future Value (FV):** For single principal amount.
- **Annuity:** Types of annuities: ordinary, due, deferred, continuous, perpetual.

Unit III: Matrices and Determinants

- **Algebra of Matrices:** Matrix operations with business applications.
- **Determinants of Square Matrix:** Evaluation of determinants of order three (Properties of determinants excluded).
- **Inverse of a Matrix:** Concept and calculations.
- **Solution of System of Linear Equations:** Unique solutions involving no more than three variables using Cramer's Rule.

Unit IV: Differential Calculus

- **Concept of Limit and Continuity:** For simple functions.
- **Concept of Differentiation:** Rules of differentiation.
- **Derivatives:** Of exponential functions (T^x, a^x) and logarithmic functions ("logx" only results).
- **Differentiation of Simple Algebraic Functions.**
- **Maxima and Minima:** Using second-order derivatives for cost, revenue, and profit-related problems.
- **Marginal Analysis:** Application in business

Unit V: Integration

- **Preliminary Idea of Integration.**
- **Definite Integrals:** For simple polynomial functions.
- **Determination of Area Using Definite Integrals.**
- **Application of Integral Calculus:** In marginal analysis.

Unit VI: Linear Programming

- **Linear Programming:**
 - Sketching graphs of:
 1. Linear equations (“ $ax + by + c = 0$ ”).
 2. Linear inequalities.
 - Formulation of Linear Programming Problems (LPP).
 - Graphical solutions to LPP.

Suggested Readings:

- 1) **Singh J.K. Business Mathematics. Himalaya Publishing House.**
- 2) **Ayres, Frank Jr. Schaum’s Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.**
- 3) **Aggarwal, R.S., Quantitative Aptitude, S.Chand.**
- 4) **Text Book of Business Mathematics, Padmalochan Hazarika, S.Chand.**

Course Objectives:

1. To develop a strong foundation in mathematical concepts and their applications in business and commerce.
2. To enable students to solve practical business problems using mathematical techniques such as equations, matrices, and determinants.
3. To provide an understanding of calculus and its application in marginal analysis and economic order quantity.
4. To introduce the basics of linear programming and graphical solutions for optimization in business contexts.
5. To enhance quantitative reasoning and analytical thinking skills essential for business decision-making.

Course Outcomes:

By the end of this course, students will be able to:

1. Apply mathematical methods to analyze and solve business and commerce-related problems.
2. Evaluate financial problems involving interest, annuities, depreciation, and sinking funds.
3. Use matrices and determinants to solve linear equations relevant to business scenarios.
4. Employ differential calculus for optimizing business functions such as profit and cost.
5. Utilize integration techniques for marginal analysis and determining areas under curves.
6. Formulate and solve linear programming problems graphically to achieve optimal business solutions.

1st Semester

Course Name: Environmental Studies (VAC)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks: 50

(For detail syllabus refer to the common course uploaded in the Gauhati University website gauhati.nep.ac.in)

1st Semester

Course Name: MIL-1/English (Alt-1) (AEC)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks: 50

(For detail syllabus refer to the common course uploaded in the Gauhati University website)

1st Semester

Course Name: Information Technology in Business (SEC)

Credit: 3

Total Marks: 100

Unit1:-Fundamentals of Computers and Information Technology

Definition of a computer system, hardware, software, I/O devices, storage devices, other peripheral devices, CPU and its functions, communication among various parts of a computer system, memory measurement units, Data Information and knowledge, role of IT in information generation, management and decision making.

Unit2:-Introduction to the system software

Definition, different types of system software, different functions, introduction to resource management, memory management, I/O management, process management, deadlock, dead lock avoidance and prevention.

Unit3:-Introduction to the computer networks

Fundamentals of computer networks and the internet, brief introduction to the OSI and the TCP/IP model, different layers and protocols, routing, different devices indifferent layers, network topologies, introduction to wireless technologies, security in computer networks, computer virus, the worldwide web, search engines and their business prospective.

Unit 4:-IntroductiontoMS-Office2010/11

Different MS-Office tools, working with MS-word, creating, editing, formatting and printing documents, working with MS- Excel, data sorting, formulas and functions, graph creation, creating simple and animated presentations with MS-Power Point, using MS-Access to creates mall data bases and the respective forms to enter, edit, and delete data.

Unit5:-Data base fundamentals

Definition, table, field, record, data types, different types of key, meta data, entity, attributes, different types of relationships, database management system, advantages of DBMS approach,3-layred database architecture, data independence, different data base languages, structured query language (SQL).

Unit6:- Introduction to web resource creation

Introduction to Hyper text markup language (HTML), Extensible hypertext markup language (XHTML), Extensible markup language (XML), Extensible business reporting language (XBRL).Client side and server side programming, fundamentals of creating dynamic, interactive web pages: An introduction to Active Server Pages technology, introduction to VB script.

Unit7:- Introduction to Management Information System

Transaction processing System, Decision support System, Expert Systems.

Practical:

1. Introductiontodifferenthardwarecomponentsandtheirfunctions.
2. MS-WORD,MS-EXCEL,MS-POWERPOINT&MS-ACCESS
3. Webresourcecreation.

BooksRecommended:

- IntroductiontoInformationTechnology- ITLEducationSolutionsLtd., PearsonEducation.

- InformationTechnology-Dr.SushilaMadan,Taxman
- MicrosoftOfficeforWindows-S.Sagman,PearsonEducation.
- IntroductiontoComputers –PeterNorton,McGrawhill
- Information Technology and Management- Turban, Mclean and Wetherbe, john Wiley & Sons.

2nd Semester
Course Name: CORPORATE ACCOUNTING
(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS
Course Level: 200 to 299

Unit - I: Final Accounts (12 Classes) (20 Marks)

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.

Unit – II: Incentive Equity, Buy Back, and Valuation of shares and goodwill:

(12 Classes) (20 Marks)

- i. **Incentive Equity:** Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.
- ii. **Buy back of shares:** Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.
- iii. **Valuation of shares and goodwill:** Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation: simple problem only.

Unit III: Internal Reconstruction of Companies: (12 Classes) (20 Marks)

Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

Unit – IV: Amalgamation of Companies: (12 Classes) (20 Marks)

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

Unit V. Accounts of Holding Company (12 Classes) (20 Marks)

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest; cost of control.

Meaning and needs for consolidation of financial statements as per AS 21.

Preparation of consolidated balance sheet of a holding company with one subsidiary.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS

for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Hanif and Mukherjee: *Corporate Accounting*
2. B. B. Dam, H C Gautam and others, *Corporate Accounting*, Gayetri Publications, Guwahati
3. K. R. Das & K. M. Sinha. *Corporate Accounting*
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts*. S. Chand & Co., NewDelhi.
5. S. N. Maheshwari Corporate Accounting -, Vikash Publishing House
6. S. Sehgal & D. Sehgal, Advanced Accounting Taxmann Publication
7. Modern Accounting by Hanif and Mukherjee, Tata McGraw Hill.
8. V. K. Saxena Advanced Accounting - Sultan Chand & sons.

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Outcome: The learning outcomes of corporate accounting include the ability to analyze and interpret financial statements, apply accounting standards and principles to prepare accurate financial reports, and make informed financial decisions based on a thorough understanding of corporate financial performance

No. of Contact Classes: 60

2nd Semester
Course Name: Principles and Practice of Management
(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
Total Marks: 100

Existing based syllabus: UGCBCS
Course Level: 200 to 299

Unit 1: Introduction: Management theories- classical, neo-classical ((Hawthorne Experiments) and (Mary Parker Follet)-modern theory of management; (Systems Approach; Contingency Approach –and Peter Drucker & contribution to modern school of management, Michael Porter-Five force analysis)
(12 Classes) (20 Marks)

Unit 2: Planning: Planning Premises and elements, limitations of planning -Environment analysis and SWOT analysis [concept and elements].(12 Classes) (20 Marks)

Unit 3. Motivation: -Motivation Theory- needs (including Maslow's theory), incentives, Equity and two-factor theory (Herzberg); McGregor Theory X and Theory, Goal Setting Theory, Reinforcement theory).
(12 Classes) (20 Marks)

Unit 4: Leadership: - Leadership Theory –Trait, Situational, Behavioural and Contemporary theories of Leadership), Blake & Mouton's Managerial Grid theory, Transactional Vs Transformational Leadership.
(12 Classes) (20 Marks)

Unit 5: Contemporary Issues in Management: Management challenges in the present-day Context- (Digitization, Automation and Artificial Intelligence (AI) of the work processes, Globalization Uncertainties, Workplace diversity. Indian Ethos in Management-(Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya 's Arthashastra-An overview Only, Ethics v/s ethos) (12 Classes) (20 Marks)

Suggested Readings:

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Chakraborty, S. K. (1997). Human Values for Managers. Wheeler Publishing
- Griffin. (2013). Management Principles and Application. Cengage.
- Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Mitra, J. K. (2018). Principles of Management.Oxford University Press.
- Rao, V. S. P. (2020). Management Principles and Applications. Taxmann Publications.
- Sharlekar, S. A. (2010). Management (Value-Oriented Holistic Approach). Himalaya Publishing House. (Chapters 3 and 4)
- Tulsian, P. C., & Pandey, V. (2021). Business Organisation & Management. Pearson Education, India

No. of Contact Classes: 60

Course Objective: The objective of the course on principles and practice of management is to provide students with a comprehensive understanding of the fundamental principles, theories, and techniques of management.

Learning Outcomes: By the end of the course, students will be able to apply management principles and theories in practical situations, demonstrate effective leadership skills, analyse and solve management problems, and make informed decisions to enhance organizational effectiveness

2nd Semester

Course Name: PRINCIPLES OF MARKETING

(Internal Assessment 40 Marks + End Term Exam. 60Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 200 to 299

Unit1:Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

(12 Classes) (20 Marks)

Unit2: Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buyingbehaviour.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. (12 Classes) (20 Marks)

Unit 3: Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. (12 Classes) (20 Marks)

Unit 4: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

(12 Classes) (20 Marks)

Unit 5: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism (12 Classes) (20 Marks)

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S.K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

No. of contact Classes: 60

Course Objective: The objective of the course on principles of marketing is to provide students with a comprehensive understanding of the fundamental concepts, strategies, and techniques used in marketing.

Learning Outcomes: By the end of the course, students will be able to analyze consumer behavior, develop marketing strategies, utilize marketing tools and techniques, and evaluate marketing campaigns to effectively target and engage customers in diverse market environments.

2nd Semester

Course Name: Business Economics (Multi disciplinary)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 Marks)=Total Marks: 75

Unit-1: Business Economics

Meaning-Definitions-Characteristics-Scope of Business Economics-Uses and Objectives of Business economics performance, Micro & Macro Economic concepts

Economics-Business ethics in

Unit 2: Theory of Demand and Analysis

Demand-Demand Determinants-Law of Demand-Characteristics-Exceptions-Elasticity of Demand- Price Elasticity - Types - Determining Factors - Change in Demand and Elasticity of Demand -Business Applications of Price Elasticity - Concepts of Income and Cross Elasticity of Demand - Price Elasticity of Demand, demand forecasting-methods of demand forecasting-Survey of buyer's intention- Collective opinion-smoothing techniques, analysis of time series and trend projection

Unit 3: Cost and Production Function

Cost concepts and classifications, Cost determinants, Cost-output relationship in the Short and Long run, Economies and Diseconomies of Scale, Production Function with One Variable Input - Law of Variable Proportions, Production Function with Two Variable Input-Law of Returns to Scale, Equilibrium Though Isoquants and Isocosts.

Unit 4: Market Structure

Perfect Competition - Features - Price and Output Determination - Influence of Time Element on Price and Output, comparison between market price and normal price, Monopoly - Features - Price and Output Determination-Price Discrimination-Price Output Determination Under Discriminating Monopoly, Monopolistic Competition-Features Price and Output Determination in Short Run and in Industry-Features of Duopoly and Oligopoly.

Unit 5: Economic Environment of Business Decision making:

GNP and GDP, Consumption savings and Capital Formation, Money Supply and Monetary Policy, Employment, Unemployment and Full Employment

Books for Reference:

- D. M. Mithani: Business Economics. Koutsyannis, Modern Micro Economic Theory
- Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
- K. K. Dewett: Economic Theory.
- M. L. Seth: Text Book of Economic Theory.
- Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.
- Sankaran: Business Economics.
- Varsheny & Maheswari: Managerial Economics

2nd Semester

Course Name: Trade and Commerce in India (VAC)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks: 50

UNIT-1

Trade and Commerce: Nature and Scope, Significance, Types of Trade and Business, Trade and Commerce in Ancient India, Pre-independence India and Post-independence India, Growth and Development in Different Sectors: Primary, Secondary and Tertiary Sectors.

UNIT-2

Natural Resources: Renewable and Non-renewable Resources, Agriculture- Types of Land, Use of Land, Major Crops- Food and Non-food crops, Importance of Agriculture, Prospects and Challenges, Major Crops, Tea and Rubber Plantation in Assam.

Forest Resources- Forest and Status of forests in Assam, Need for Protection of Forestry, Forest Conservation Act, Compensatory Afforestation Bill, Forest Rights Act and its Relevance.

Mineral Resources- Minerals, Use of Minerals, Mineral resources in India and Assam.

UNIT-3

Industry- Manufacturing Sector- Agriculture based industry, Mineral based industry.

Service Sector- Transportation- Roadways, Railways, Airways and Waterways, Banking and Insurance, Tourism industry in India and Assam.

UNIT-4

Some Great Entrepreneurs of India: Dhirubhai Ambani, Jehangir Ratanji Dadabhai Tata, NR Narayana Murthy, Shiv Nadar, Lakshmi Niwas Mittal, Ghanshyam Das Birla, Azim Premji.

Some Great Entrepreneurs of Assam: Maniram Dewan, Dilip Barooah, Hemendra Prasad Barooah, Kamal Kumari Barooah, Ranjit Barthakur, Radha Govinda Baruah.

Suggested Books/Readings:

1. The History of Indian Business, P N Agarwala, Vikas Publishing House Pvt Ltd.
2. Trade and Commerce in Ancient India, Balram Srivastava, Chowkhamba Publications, Varanasi.
3. Economic and Commercial Geography, C B Marmora, Shiva Lal Agarwal & Co.
4. Commercial Geography, Vinod N Patel, Oxford Book Company.

2nd Semester

Course Name: MIL-2/English (Alt-2) (AEC)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks: 50

(For detail syllabus refer to the common course uploaded in the Gauhati University website)

2nd Semester

Course Name: E- COMMERCE (SEC)

Credit: 2

(Internal Assessment 12 Marks + Practical 25 Marks + End Term Exam. 15 Marks)=Total Marks: 50

Unit1: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (As a systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit2: Security and Encryption:

Need and concepts, e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit3: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit4: On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, nykaa, alibaba, flipkart, etc.)

Unit5: Website designing

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Note:

1. One Credit for Practical Lab

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education

4. PTJoseph,*E-Commerce:AnIndianPerspective*,PHILearning
5. KKBajajandDebjaniNag,*E-commerce*,McGrawHillEducation
6. TNChhabra,*E-Commerce*,DhanpatRai&Co.
7. SushilaMadan,*E-Commerce*,Taxmann
8. TNChhabra,HemChandJain,andArunaJain,*AnIntroductiontoHTML*,DhanpatRai&Co.

Major papers

Specialization:

1. Human Resource Management
2. Accounting
3. Marketing Management
4. Finance

1. Specialization: Human Resource Management

Course Name: Human Resource Management (Major 1)

3rd Semester

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Unit1:Introduction

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting.
(12 Classes) (20 Marks)

Unit 2: Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction
(12 Classes) (20 Marks)

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process

Outsourcing; Management Development; Career Development, Managing employee well-being and concept of work life balance and quality of work life.
(12 Classes) (20 Marks)

Unit 4: Performance Appraisal

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits.

(12 Classes) (20 Marks)

Unit 5: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM.

(12 Classes) (20 Marks)

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Note: Latest edition of text books may be used.

Course objective: To provide students with a comprehensive understanding of the principles and practices of managing human resources in organizations.

Learning outcome: Students will be able to apply various HR strategies and techniques to effectively recruit, select, develop, and retain employees.

No. of Contact Classes: 60

Course Name: Entrepreneurship (Major 2)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents:

Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship

(15 Lectures)(25 Marks)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. (15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up-angel investors, venture capital and private equity fund. (15 Lectures) (25 Marks)

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions (15 Lectures)(25 Marks)

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

Course objective: To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

Learning outcome: Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

Course Name: BUSINESS LAWS (Major 3)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

Contact- meaning, characteristics and kinds

- a) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
 - b) Void agreements
 - c) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
 - d) Contingent contracts
 - e) Quasi – contracts
- (12 Classes) (20 Marks)**

Unit 2: The Indian Contract Act, 1872: Specific Contract

- a) Contract of Indemnity and Guarantee
 - b) Contract of Bailment
 - c) Contract of Agency
- (12 Classes) (20 Marks)**

Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
 - b) Conditions and warranties
 - c) Transfer of ownership in goods including sale by a non-owner
 - d) Performance of contract of sale
 - e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
- (12 Classes) (20 Marks)**

Unit 4: Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
 - b) Differences between LLP and Partnership, LLP and Company
 - c) LLP Agreement,
 - d) Partners and Designated Partners
 - e) Incorporation Document
 - f) Incorporation by Registration
 - g) Partners and their Relationship
- (12 Classes) (20 Marks)**

Unit 5 (A): The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque

- a) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- b) Negotiation: Types of Endorsements
- c) Crossing of Cheque
- d) Bouncing of Cheque

5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. **(12 Classes) (20 Marks)**

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

3rd Semester

Course Name: BUSINESS STATISTICS (Multi-Disciplinary)

Credit 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Unit 1: Statistical Data and Descriptive Statistics

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency i. Mathematical averages including arithmetic

mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).

- c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
b. Expectation and variance of a random variable, Probability distribution of a random variable.
c. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

Unit 3: Simple Correlation and Regression Analysis

- a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required).
b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis-concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

Suggested Readings:-

1. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
2. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
3. Hazarika, Padmalochan, Business Statistics – S. Chand
4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3rd Semester
New Venture Planning (SEC 3)
Credit:3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Unit I: Starting New Ventures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

Unit II: Methods to Initiate Ventures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

Unit III: Legal Challenges in Setting up Business

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

Unit-IV: the Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New – Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

Unit V: The Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

3rd Semester

E-Filing of Returns (SEC 2)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Objective: To provide the students the concepts and practical knowledge about electronic filing of returns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be used. Softwares:

1. Excel Utility available at incometaxindiafiling.gov.in

**Any subsequent amendment to the relevant Act may be incorporated accordingly.

Course Name: Fundamentals of Financial Management (Major 4)

4th Semester

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

(12 Classes) (20 Marks)

Unit 2: Investment Decisions

The Capital Budgeting Process, Cashflow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate. (12 Classes)

(20 Marks)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure (12 Classes) (20 Marks)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice
(12 Classes) (20 Marks)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.
(12 Classes) (20 Marks)

Note:

1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

2. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one Credit Hr for tutorials (per group)

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Course Objective: The objective of the Fundamentals of Financial Management course is to provide students with a comprehensive understanding of the basic principles and concepts of financial management in order to make sound financial decisions.

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.
2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Course Name: **Labour Laws(Major 5)**

Credit 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit I: Introduction (15 Lecture) (25 Marks)

Meaning, classifications, history and development of Labour Legislations in India, Laws related working conditions.

- Factories Act 1948
- Shops and Establishment Act
- Contract Labour (Abolition and Regulation Act)
- Plantations Act
- Mines Act

Unit II Legislations related to wages (15 Lecture) (25 Marks)

- Minimum Wages Act 1948
- Payment of Wages Act 1936
- Equal Remuneration Act

Unit III: Legislations related to Employment and Service Conditions (15 Lecture) (25 Marks)

- Industrial Disputes Act 1947
- Trade Unions Act 1926
- Industrial Employment (Standing Order) Act

Unit IV: Some aspects of agricultural labour, types of Unorganised Labour and statutory safeguard.

(15 Lecture) (25 Marks)

Marks)

Suggested Readings:

- Sharma, J.P., Simplified Approach to Labour Laws. Bharat Law House (P) Ltd.
- VenkatRatnam, C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi.
 - Mamoria, Mamoria and Gankar (2010), Dynamics of Industrial Relations. Himalaya Publishing House, Delhi.
- MonappaArun (2012), Industrial Relations and Labor laws. Tata McGraw Hill Edition, New Delhi
- Monappa, A., Nambudiri, R., &Selvaraj P. (2012), Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.
 - Sinha, P.R.N., Sinha, InduBala and Shekhar (2017), SeemaPriyadarshini,,Industrial Relations, Trade Unions and Labour Legislation, Pearson Education,

Course objective: To familiarize students with the legal framework governing employment relationships and labour rights.

Learning outcome: Students will acquire a thorough understanding of labour laws and

regulations, enabling them to interpret and apply legal provisions in the workplace.

No. of Contact Classes: 60

Course Name: Industrial Relations (Major 6)
Credit 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit I: Introduction to Industrial Relations (15 Lecture) (25 Marks)

Background, evolution, approaches to Industrial Relations, History of Industrial Relation in India, Pre and Post Independence, Indicators of the State of Industrial Relations.

Unit II: Trade Unions (15 Lecture) (25 Marks)

Theoretical framework and foundations, characteristics, Managing India Trade Unions, New Role of trade unions in context of globalisation, IT, trade Negotiations and Collective Bargaining, Problems of Trade Unions.

Unit III: Industrial Disputes (15 Lecture) (25 Marks)

Nature & Causes, Industrial conflicts, grievances and handling, classification of Industrial Disputes. Dispute Resdution, workers Participation in Management Machinery.

Unit IV: Contemporary Issues in Industrial Resolution, Employee Participation in Labour Management, Labour Policy, economic policy and industrialisation. Industrial Relations and technological change India and International Labour Standards. (15 Lecture) (25 Marks)

Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. ArunMonappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S VenkataRatnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

Course objective: To develop students' knowledge and understanding of the complex relationship between employers, employees, and trade unions in the workplace.

Learning outcome: Students will gain the ability to analyze and manage employment relationships, negotiate collective bargaining agreements, and handle workplace conflicts

effectively.

Course Name: Cost and Management Accounting (Major 7)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit-I: Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit-II: Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment-time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead-under and over absorption. (Simple application)

Unit-III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis – Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit-IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume-Profit Analysis and Break Even analysis (simple applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit-V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
2. Arora M. N. - Cost Accounting Principles & Practices; Vikas, New Delhi.
3. Jain S. P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M. Y. & Jain P. K. - Management Accounting, Tata McGraw Hill.

Place of Business, Services, Supplier.
GST Council and GST Network.

Unit 6: Registration, Levy and Collection of Tax under GST

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input

Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST,

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.

in Indirect Tax

1. Singhania Vinod and Moica Singhania, *Students Guide to Indirect Tax*, Taxman Publications Pvt. Ltd., Delhi.
2. V.S. Datory, *Indirect Tax Law and Practice*, Taxman Publications Pvt. Ltd, New Delhi.
3. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*
4. S.S. Gupta, *Service Tax-How to meet your obligation* Taxmann Publication Pvt. Ltd., Delhi.
5. Grish Ahuja and Ravi Gupta, *Indirect Taxes*.

Course Name: Business Etiquettes and Soft Skills(VAC3)
Credit: 2(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks= 50

Module 1–BusinessEtiquettes

Sl.No.	TeachingPoint
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette–Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one’s turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes:-Telephone etiquette and e-mail etiquette
7	Business culture and ethics ,Social Media Etiquettes
8	PPT presentation–Essentials of good presentation

Module 2 – Listening
&Speaking:Listening:

Sl.No.	TeachingPoint
1	Distinguishingbetweendifferentfunctionsofcommunication(e.g. instruction,command,request,enquiry,apology,appreciationetc.)

2	Identifying important ideas in a lecture or presentation
3	Listening for specific information
4	Listening and not taking

Speaking

Sl.No.	Teaching Point
1	Expressing reactions (agreeing, disagreeing, interrupting, expressing pleasure or displeasure, apologizing etc.) in formal/semi-formal situations
2	Asking for clarifications and responding in different situations: <ul style="list-style-type: none"> • Formal (classroom, seminars, interviews, group discussions, business meetings etc.) • Semi-formal (within peers, or groups) • Informal (with family and friends)
3	Describing a place, an event, a process or an object
4	Expressions required for initiating, continuing and concluding a discussion, especially in informal business situations

Module 3-Reading:

Sl.No.	Teaching Point
1	Techniques of reading efficiently <ul style="list-style-type: none"> • Understanding the gist or main idea of a business text • Looking for specific information • Guessing meaning from the context • Understanding the functions of semantic markers in business texts
2	Understanding graphical presentation of information in commercial correspondence and business texts
3	Reading and note-taking
4	Contextual vocabulary

Module 4-Writing:

Sl.No.	Teaching Point
1	Composing and building paragraphs <ul style="list-style-type: none"> • Brainstorming for ideas • Sequencing ideas into main and subordinate points • Using linkers and connectives (semantic markers)
2	Writing business letters, notices and memos, and preparing reports on business events and processes

Existing based syllabus: UGCBCS
Course Level: 500 to 599

Unit I: Introduction	(15 Classes)	(25 Marks)
Meaning, concept and brief background of Performance Management, its importance, Place of PM in Human Resource Management; performance Management Framework- Process – Mid Cycle and End Cycle- Steps in Performance management		
Unit II: Performance Management Planning	(15 Classes)	(25 Marks)
Organisations mission, strategy and goals, Goals Settling, Quality of goals, Employee Engagement through Performance Management System, Performance Planning process and employee performance.		
Unit III: Performance Appraisal	(15 Classes)	(25 Marks)
Definitions, dimensions, objectives, advantages & disadvantages, characteristics, process limitation methods- traditional and modern, Performance assessment.		
Unit IV: Contemporary Issues in PM	(15 Classes)	(25 Marks)
Linking Performance to compensating & Rewards and recognition, Creating PM Culture through HR Progress and practices. Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning,		

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management. Oxford University Press.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, Narain Bagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

Course objective: To equip students with the skills and knowledge needed to effectively manage employee performance and enhance organizational productivity.

Learning outcome: Students will be able to develop performance appraisal systems, set performance goals, provide constructive feedback, and design performance improvement plans.

No. of Contact Classes: 60

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two. (12 Classes) (25 Marks)

Recommended books:

1. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition, Taha H.A., Hall of India
2. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
3. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
4. Operations Research: Theory and Applications 4th Edition, J.K. Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

**Course Name: Technology in Human Resource Management (Major 14)
Credit: 4**

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit 1: Introduction of Technology in HR evolution of technology in HR, its role, core of HR technologies: Artificial Intelligence (AI), Cloud Computing, Machine Learning (ML), Internet of things (IOT), basic concept of E-HRM, Human Resource Information System (HRIS)
(15 Classes) (25 Marks)

Unit 2. Transforming HR: HR roles and their technology needs, the changing HR landscape, transformation in HR functions, Enterprise Resource Planning: Meaning and benefits, Role of ERP in HRM, Digital Transformation in HRM decision Making (12 Classes) (20 Marks)

Unit 3: Human Resources Information System (HRIS)

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, HR Metrics, HR Administration and HRIS, Disruptive Technologies and emerging trends in HRIS
(12 Classes) (20 Marks)

Unit 4: Current Trends in HR Technology Major Technology trends, Remote working and HR, Cloud based HR, Regulatory and Legal Issues regarding use of Technology.
(12 Classes) (20 Marks)

Suggested Readings:

- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central.
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi.
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).
- Deborah Waddill, , Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management
- Joshbersin (2021), HR Technology 2021: The Definitive Guide.

Course objective: To explore the role of technology in human resource management and develop an understanding of how technological advancements can enhance HR processes and practices.

Learning outcome: By the end of the course, students will be able to identify and evaluate various HR technologies, demonstrate proficiency in utilizing HR software and systems, and strategize the implementation of technology-driven solutions to improve HR functions such as recruitment, training, performance management, and employee engagement.

No. of Contact Classes: 60

Course Name: Training and Development (Major 15)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction- Training, Learning, Development, Importance and Need of Training; training in human resource management, benefits of training Integrating training with Performance Management Systems and Compensation. Strategic training **(15 Classes) (25 Marks)**

Unit II: Training Needs Assessment

Assessing the Need for training and the participants- identification of training needs Levels of training need assessment- Program designing and delivery. Use of technology; training

5th Semester

Course Name: Corporate Laws (Minor)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100

UNIT1: Introduction

15 Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT2: Documents

15 Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus - shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and for feature of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT3: Management

15 Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;
Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.
Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT4:

10 Lectures

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditor's Appointment, Rotation of Auditors, Auditor's Report, Secretarial Audit.
Winding Up: Concept and modes of Winding Up.
Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

UNIT5: Depositories Law

5 Lectures

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Module, and Report

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Workbook-10Marks) and duration of Examinations shall be 3Hrs.
3. **Teaching arrangements need to be made in the computerLab**
4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computerLab.

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Course objective: To familiarize students with the use of computerized accounting systems and develop their skills in utilizing accounting software for efficient financial management.

Learning outcome: By the end of the course, students will be able to effectively operate computerized accounting software, perform various accounting tasks using computer applications, and utilize technology for accurate and timely financial reporting.

No. of Contact Classes: 60

Course Name: Auditing & Assurance (Major 15)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) Total Marks: 100

6th Semester
Course Name: Business Communication (AEC 4)
Credit: 2
Total Marks: 50

Unit1:ReportWriting:

Businessreports,Types,Characteristics,Importance,Elementsofstructure,Processofwriting,Orderofwriting,thefinaldraft,checklistsforreports.

Unit2:Vocabulary:

Wordsoftenconfused,Wordsoftenmisspelt,CommonerrorsinEnglish.

Unit3:OralPresentation:

Importance,Characteristics,PresentationPlan,Powerpointpresentation,Visualaids.

SuggestedReadings:

7. Bovee,andThill,*BusinessCommunicationEssentials*,PearsonEducation
8. ShirleyTaylor,*CommunicationforBusiness*,PearsonEducation
9. LockerandKaczmarek,*BusinessCommunication:BuildingCriticalSkills*, McGrawHillEducation
10. HertaAMurphy,HerbertWHildebrandt,JaneP.Thomas,*EffectiveBusinessCommunication(SIE)*,McGrawHillEducation
11. DonaYoung,*FoundationsofBusinessCommunication: AnIntegrativeApproach*,McGrawHillEducation
12. RaymondV.Lesikar,MarieE.Flatley,KathrynRentz,PaulaLentz,andNeerjaPande,
BusinessCommunication:ConnectinginaDigitalWorld(SIE),McGrawHillEducation

Note:Latesteditionoftextbooksmaybeused.

3. Specialization: Marketing Management
Course Name: Advertising (Major 1)
3rd Semester
Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Unit 1: Introduction: (12 classes) (20 Marks)

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget;
Determinants and major methods

Unit 2: Media Decisions: (12 classes) (20 Marks)

Majormediatypes-theircharacteristics,internetasanadvertisingmedia,merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-mediadevices

Unit 3: Message Development; (12 classes) (20 Marks)

Advertising appeals, Advertising copy and elements, Preparing ads for different media

Unit 4: Measuring Advertising Effectiveness: (12 classes) (20 Marks)

Evaluating communication and sales effects; Pre- and Post-testing techniques.

Unit 5: (12 classes) (20 Marks)

- a) AdvertisingAgency:Role,typesandselectionofadvertisingagency.
- b) Social, ethical and legal aspects of advertising inIndia.

Suggested Readings:

- George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An IntegratedMarketingCommunicationsPerspective(SIE)*, McGrawHillEducation
- S. WatsDunn, and ArnoldM. Barban. *Advertising: Its Role in Marketing*. Dryden Press
- Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
- Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
- Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning
- Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
- Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
- Chunawala and Sethia, *Advertising*, Himalaya Publishing House
- Ruchi Gupta, *Advertising*, S. Chand & Co.
- O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Course objective: To introduce students to the principles, theories, and practices of advertising and develop their understanding of effective advertising strategies and techniques.

Learning outcome: By the end of the course, students will be able to analyze target markets, develop creative advertising campaigns, utilize various advertising media channels, and evaluate the effectiveness of advertising efforts in achieving marketing communication objectives.

No. of Contact Classes: 60

Course Name: Entrepreneurship (Major 2)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents:

Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship (15 Lectures)(25 Marks)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. (15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and function of business incubators, Mobilising resources for start-up- angel investors, venture capital and private equity fund.

(15 Lectures) (25 Marks)

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

(15 Lectures)(25 Marks)

Suggested Readings:

21. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
22. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
23. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
24. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
25. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
26. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
27. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
28. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
29. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
30. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

Course objective: To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

Learning outcome: Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

No. of Contact Classes: 60

Course Name: BUSINESS LAWS (Major 3)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100 Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

Contact- meaning, characteristics and kinds

- f) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- g) Void agreements
- h) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- i) Contingent contracts
- j) Quasi –contracts (12 Classes) (20 Marks)

Unit 2: The Indian Contract Act, 1872: Specific Contract

- g) Contract of Indemnity and Guarantee
- h) Contract of Bailment

- i) Contract of Agency (12 Classes) (20 Marks)

Unit 3: The Sale of Goods Act, 1930

- k) Contract of sale, meaning and difference between sale and agreement to sell.
l) Conditions and warranties
m) Transfer of ownership in goods including sale by a non-owner
n) Performance of contract of sale
o) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
(12 Classes) (20 Marks)

Unit 4: Partnership Laws

E) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
b. Registration of a Partnership Firm
c. Types of Partners
d. Rights and Duties of Partners
e. Implied Authority of a Partner
f. Incoming and outgoing Partners
g. Mode of Dissolution of Partnership

F) The Limited Liability Partnership Act, 2008

- o) Salient Features of LLP
p) Differences between LLP and Partnership, LLP and Company
q) LLP Agreement,
r) Partners and Designated Partners
s) Incorporation Document
t) Incorporation by Registration
u) Partners and their Relationship (12 Classes) (20 Marks)

Unit 5 (A): The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque

- i) Holder and Holder in Due Course, Privileges of Holder in Due Course.
j) Negotiation: Types of Endorsements
k) Crossing of Cheque
l) Bouncing of Cheque

- 5(B):** Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. (12 Classes) (20 Marks)

Suggested Readings:

21. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
22. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
23. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
24. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
25. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
26. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
27. Sushma Arora, *Business Laws*, Taxmann Publications.
28. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
29. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
30. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

3rd Semester

Course Name: BUSINESS STATISTICS (Multi-Disciplinary)

Credit 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Unit 1: Statistical Data and Descriptive Statistics

- g. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- h. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- i. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

- g. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- h. Expectation and variance of a random variable, Probability distribution of a random variable.
- i. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

Unit 3: Simple Correlation and Regression Analysis

- e. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.
- f. Regression Analysis: Principle of least squares and regression lines, Regression equations and esti

mation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

Unit 4: Sampling Concepts, Sampling Distributions, Estimation and Testing of Hypothesis

Sampling:

Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

Unit 5: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis.

Suggested Readings:-

9. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
10. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
11. Hazarika, Padmalochan, Business Statistics – S.Chand
12. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3rd Semester

New Venture Planning (SEC 3)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit I: Starting New Ventures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

Unit II: Methods to Initiate Ventures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

Unit III: Legal Challenges in Setting up Business

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

Unit-IV:

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New – Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

Unit V: The Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start-ups in e-commerce, services, retailing, travel and hospitality.

3rd Semester

E-Filing of Returns (SEC 2)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Objective: To provide the students the concepts and practical knowledge about electronic filling of returns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.
 Instructions for filing form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be

used. Softwares:

1. Excel Utility available at incometaxindiafiling.gov.in

Course Name: Fundamentals of Financial Management (Major 4) 4th Semester

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

CONTENTS

Unit 1: Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

(12 Classes) (20 Marks)

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

(12 Classes) (20 Marks)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components

of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure (12 Classes) (20 Marks)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice (12 Classes) (20 Marks)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. (12 Classes) (20 Marks)

Note:

5. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

6. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for tutorials (per group)

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J. K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R. P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Course Objective: The objective of the Fundamentals of Financial Management course is to provide students with a comprehensive understanding of the basic principles and concepts of financial management in order to make sound financial decisions.

Learning Outcomes:

1. Students will gain knowledge of financial analysis techniques and be able to interpret financial statements to evaluate the financial health of a company.
2. Students will develop the skills to assess investment opportunities, calculate the cost of capital, and make informed capital budgeting decisions.

No. of Contact Classes: 60

Course Name: Retail Management (Major 5)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
4th Semester

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit: I (15 classes) (25 Marks)

Retail Marketing- Characteristics, Importance of retailing, Traditional retail scene in India, Factors affecting high retail growth in India.

Three basic takes of retailing- Get customers into your stores, Convert them into customers, Operate as efficiently as possible. Role of Retailer, Retail Channel Management.

Unit: II (15 classes) (25 Marks)

Evolution of Retail in India, Wheel of Retailing & Retail Life Cycle. Theory and Evolutionary Theories- Direct Process Theory and Natural Selection Theory.

Globalisation of retailing, environmental analysis. Retailing- responding to demographic trends.

Unit: III (15 classes) (25 Marks)

Retail formats, Retail location and Site Decisions, Elements of store design and layout and Visual Merchandising.

Store Retailing- Development Stores, Supermarkets, Convenience Stores, Discount Stores, Catalogue Store, Malls, Types of malls, growth of Malls in India, Advertising & Sales Promotion in Retail.

Non- store retailing- Direct Marketing, Automatic Vending, Mail Order Business, Tele-Shopping, Mobile Retailing, and E- Marketing.

Unit: IV (15 classes) (25 Marks)

Concept of Tenant Mix-, Tenant mix plan, Issue considered in evolving tenant,

Market Logistics- Market logistics decisions-order processing, warehousing, inventory, transportation. Supply Chain Management in Retailing, Retail image.

Merchandise Planning, Category Management, Merchandise Buying, Online Retailing, Long tail retailing business models.

Suggested Books:

1. Retailing Management: Michel Leny & Barton A Weitz, Tata McGraw Hill.
2. Retail Management: Text & Cases: U.C. Malthur, I.K. International Publishing House Pvt. Ltd., New Delhi.
3. Retail Management: Suja Nair, Himalaya Publishing House.
4. Retail Management: Chetan Bajaj, Rajnish Tul & Nidhi Srivastava, Oxford University Press.

Retail Management: Gibson G. Vedamani, Pearson Education

Course objective: To provide students with an understanding of the retail industry and equip them with the knowledge and skills required to manage retail operations successfully.

Learning outcome: By the end of the course, students will be able to comprehend retail management principles, analyze retail strategies, design store layouts, and implement effective merchandising and customer service practices.

Course Name: Customer Relationship Management (Major 6)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit: I (15 classes) (25 Marks)

Introduction- Meaning of CRM, significance of CRM, Strategies for building relationship, Relationship based pricing schemes, Developing Total Care Programmes, Reasons for Losing Customers.

Unit: II (15 classes) (25 Marks)

Building Customer Relationship- Customer acquisition, Inputs and Requisites for effective acquisition, Customer interaction routes, Factors influencing customer interaction and customer relation process, Customer life Cycle and customer lifetime value.

Unit: III (15 classes) (25 Marks)

CRM Process- Objectives and benefits of CRM process, Implementation of CRM business transaction, Data Mining for CRM- some relevant issues, Changing pattern of e-CRM solutions in the future; Sales force automation (SFA).

Unit: IV (15 classes) (25 Marks)

Information Technology and Customer Relationship Management, CRM in services & support relevant of CRM for Hospitality Services; CRM in Banking and Financial Services; CRM in Insurance.

Suggested Books:

1. Barnes, J.G. (2001), Secrets of Customer Relationship Management: Its all about how you make them feel. University of Virginia: McGraw Hill.
2. Mckenna, R. (1993) Relationship Marketing: Successful Strategies for the age of the customers. Addison- Wesley Publishing Company.
3. Rai, A.K. Customer Relationship Management: Concepts and Cases, 2nd ed. PHI learning
4. Sheth, J.N., &Parvatiyar, A. (2013), Handbook of Relationship Marketing, London, UK, Sage Publications Ltd.

Course objective: To develop students' knowledge and skills in managing customer relationships and utilizing customer-centric strategies to enhance business performance.

Learning outcome: By the end of the course, students will be able to apply customer relationship management techniques, develop customer retention strategies, utilize customer data for personalized marketing, and enhance customer satisfaction and loyalty.

No. of Contact Classes: 60

Course Name: Cost and Management Accounting (Major 7)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit-I: Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit-II: Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.

Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment - time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead - under and over absorption. (Simple application)

Unit-III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis – Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit-IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume- Profit Analysis and Break Even analysis (simple Applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit-V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

1. Management and Cost Accounting - Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
2. Arora M.N. - Cost Accounting Principles & Practices; Vikas, New Delhi.

3. Jain S.P. & Narang K. L. - Cost Accounting; Kalyani, New Delhi.
4. Khan M. Y. & Jain P. K. - Management Accounting, Tata McGraw Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.
2. Students will develop the skills to design and implement management accounting systems, including budgeting, variance analysis, and performance measurement, to support planning, control, and decision-making processes in organizations.

No. of Contact Classes: 60

Course Name: DIRECT & INDIRECT TAX (Minor)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under different heads

Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

Unit 3: Computation of Total Income and Tax Liability

Deductions from gross total income; Computation of total income of individuals; advance payment of tax and tax deducted at source.

Unit 4: Introduction & Custom Law:

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.

Basic concepts of custom law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-

Dumping Duty, Safeguard Duty, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

Unit 5: Structure of GST in India:

The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST.

Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply

Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply,

Place of Business, Services, Supplier.
GST Council and GST Network.

Unit 6: Registration, Levy and Collection of Tax under GST

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST,

Suggested readings:

3. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

4. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
5. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
6. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

3. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
4. 'Excel Utility' available at incometaxindiaefiling.gov.
in Indirect Tax

1. Singhania Vinod and Moica Singhania, *Students Guide to Indirect Tax*, Taxman Publications Pvt. Ltd., Delhi.
2. V.S. Dater, *Indirect Tax Law and Practice*, Taxman Publications Pvt. Ltd, New Delhi.
3. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*
S.S. Gupta, Service Tax-How to meet your obligation Taxmann Pub

Course Name: **Business Etiquettes and Soft Skills(VAC3)**

Credit: 2(Internal Assessment 20 Marks + End Term Exam. 30 Marks) =Total Marks= 50

Module 1–Business Etiquettes

Sl.No.	Teaching Point
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette–Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one's turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes:-Telephone etiquette and e-mail etiquette
7	Business culture and ethics ,Social Media Etiquettes
8	PPT presentation–Essentials of good presentation

Module 2 – Listening
&Speaking:Listening:

Sl.No.	TeachingPoint
1	Distinguishingbetween differentfunctions of communication(e.g. instruction,command,request,enquiry,apology,appreciationetc.)
2	Identifyingimportantideas in a lectureorpresentation
3	Listeningforspecificinformation
4	Listeningandnotetaking

Speaking

Sl.No.	TeachingPoint
1	Expressingreactions(agreeing,disagreeing,interrupting,expressingpleas ureordispleasure,apologizingetc.)in formal/semiformal situations
2	Askingforclarificationsandresponding indifferentsituations: <ul style="list-style-type: none">• Formal(classroom,seminars,interviews,groupdiscussions,busi nessmeetings etc.)• Semiformal(withinpeers,orgroups)• Informal(withfamilyandfriends)
3	Describingaplace,anevent,aprocessor an object
4	Expressionsrequiredforinitiating,continuingandconcluding adiscussion, especiallyinformalbusinesssituations

Module3-Reading:

Sl.No.	TeachingPoint
1	Techniquesofreading efficiently <ul style="list-style-type: none">• Understandingthegistormainideaofabusinesstext• Lookingforspecificinformation• Guessingmeaningfromthecontext• Understandingthefunctionsofsemanticmarkers inbusinesstexts
2	Understandinggraphicalpresentationofinformationin commercial lcorrespondence andbusiness texts
3	Readingand note-taking
4	Contextualvocabulary

Module4–Writing:

Sl.No.	TeachingPoint
1	Composingandbuildingparagraphs <ul style="list-style-type: none">• Brainstormingforideas• Sequencing ideasinto mainandsubordinatepoints• Usinglinkersandconnectives(semantic markers)
2	Writingbusinessletters,noticesandmemos,andpreparingreportsonbusinesssevents andprocesses
3	Resume-preparationandGrooming-WritingCVsandresumes
4	Proofreadingandeditingcopiesofbusinesscorrespondence
5	Presentingtextualinformationingraphicalformandviceversa

Module5 –Grammar&Vocabulary:

Sl.No.	TeachingPoint:Theappropriateuseof
1	Tenses,including‘do’forms
2	Articles
3	Prepositions
4	ActiveandPassiveconstructions
5	DirectandIndirectSpeech
6	Use ofnegatives
7	Commonerrorsandremedialexercises
8	Businessrelatedvocabulary

Recommended astextbook(eitherno.1or2)

13. Further Ahead: A Communicative Skills Course for Business English (1998) by SarahJones-MacziolawithGregWhite.CambridgeUniversityPress.

14. EnglishforBusinessStudies(1997) byIanMackenzie.CambridgeUniversityPress.

PracticeBook

15. BasicCommunicationSkills(withCD)(2007)byP.KiranmaiDutta&GeethaRajeevan.(FoundationBooks)CambridgeUniversityPress

Addition Reference Books

16. A Course in Listening and Speaking I (2005) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
17. A Course in Listening and Speaking II (2007) by V.P. Sasikumar, Kiranmai Dutta and **G. Rajeevan (Foundation Books) Cambridge University Press.**
18. Better English Pronunciation (2000) by J.D. O'Connor. Cambridge University
19. Press low priced edition.

Course Name: Indian Economy (Major 8)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

5th Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Basic Issues in Economic Growth and Development: Concept and Measures of economic growth and Development; determinants of economic development, Human Development Index, Kautilya's Arthashastra and economic development **(12 Classes) (20 Marks)**

Unit II: Overview of Indian economy: India as a developing economy, India as a mixed economy, India as a dualistic economy, India as a federal economy, evolution of Indian Planning from Planning Commission to Niti Aayog-, Monetary and Fiscal policies with their implications on economy **(12 Classes) (20 Marks)**

Unit III: Agriculture Sector: Agrarian growth and performance in different phases of policy regimes , Crop pattern , Green Revolution ; White and Yellow Revolution , land reforms in India, cooperative farming in India , tribal agricultural practices , production of other allied sectors like horticulture fisheries and aquaculture , livestock and animal husbandry , Food Security Issues , Agricultural Marketing, Policy initiatives of the Government of India for the development of agricultural sector. **(12 Classes) (20 Marks)**

Unit IV: Industrial Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes (Industrial Policy 1948, IP Resolution 1956, Industrial Licensing Policy , New Industrial Policy 1991); MSMEs –role and challenges , Public sector – its role, performance and reforms; industrial sickness, disinvestment , privatization, Public Private Partnership ; Role of Foreign capital , Structural Changes and Performance of India's Foreign Trade and Balance of Payments;; Export policies and performance; India and the WTO, Industrialization in North Eastern Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONER, NEC **(12 Classes)**

(20 Marks)

Unit V:Service Sector: service sector and its role in Indian economy, contribution to national Income, employment and exports revenue, Indias’s service revolution,‘Digital India Mission’ issues and challenges for India’s service sector growth

(12 Classes)

(20 Marks)

Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Paublishing House
2. P.K. Dhar , Indian Economy –Its Growing Dimensions , Kalyani Publishers
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Uma Kapila (2021) , Indian Economy – Performance and Policies , Academic Foundation , New Delhi
6. Vinay G.B(2019) Indian Economy , Oxford University Press

Course Objective: The objective of the Indian Economy course is to provide students with an in-depth understanding of the key economic principles, policies, and factors that shape the Indian economy, enabling them to analyze and interpret its dynamics and challenges.

Learning Outcomes:

1. Students will gain knowledge of the major macroeconomic indicators, such as GDP growth, inflation, and unemployment, and understand how these factors impact the overall performance of the Indian economy.
2. Students will develop the ability to analyze the structure and composition of the Indian economy, including its sectors, such as agriculture, industry, and services, and comprehend the role of each sector in the overall economic growth.
3. Students will be able to identify and evaluate the various economic policies implemented by the government, such as fiscal policy, monetary policy, and trade policy, and assess their impact on the Indian economy.
4. Students will understand the significance of demographic trends, population dynamics,

No. of Contact Classes: 60

Course Name: Consumer Behaviour (Major 9)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
5th Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Consumer Behaviour: Definition, Stages in the Buying Process; Importance of Market Segmentation in Consumer Behaviour; Participants in the Buying Process; Consumer Behaviour is interdisciplinary. (15 classes) (25 Marks)

Unit II: Factor influencing Consumer Behaviour: Social – Social Class, Culture: Sub-culture, cultural values, Personal; Personality, variety and novelty seeking, consumer motivation. (15 classes) (25 Marks)

Unit III: Consumer attitude: Source of attitude foundation, Tricomponent Attitude model, Reference group influence; types of reference groups; word of mouth and opinion leadership, characteristics of opinion leaders, the self and self image. (15 classes) (25 Marks)

Unit IV: Cross Cultural Analysis & Acculturation: Localisation vs. Standardisation, Diffusion and Adoption of innovation; Types of innovation, the adoption process. Consumer Research. (15 classes) (25 Marks)

Reading:

1. Consumer Behaviour, Indian Perspective Text & Cases Dr. S.L. Gupta, Susmita Pal.
2. Consumer Behaviour: The Indian Context (Concepts and Cases) S. Ramesh Kumar, Pearson.
3. Consumer Behaviour: Leon G. Schiffman, Joseph Wisenblit, S. Ramesh Kumar, Pearson.
4. Consumer Behaviour: Text & Cases, N.K. Sahni. Meenu Gupta, Kalyani.

Course objective: To explore the factors that influence consumer behavior and understand how consumer insights can be applied to marketing strategies.

Learning outcome: By the end of the course, students will be able to analyze consumer decision-making processes, interpret consumer behavior theories, evaluate market research data, and apply consumer behavior insights in developing effective marketing strategies.

No. of Contact Classes: 60

Course Name: Personal Selling and Salesmanship (Major 10)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

5th Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit 1: (15 classes) (25 Marks)

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

Unit- II (15 classes) (25 Marks)

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

Unit- III (15 classes) (25 Marks)

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

Unit- IV (15 classes) (25 Marks)

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Suggested Readings:

1. *Spiro, Stanton, and Rich, Management of the Sales force*, McGrawHill.
2. *Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices*, McGrawHill
3. *Futrell, Charles, Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. *Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
5. *Johnson, Kurtz and Schueing, Sales Management*, McGrawHill
6. *Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods*, Richard, Irvin
7. *Kapoor Neeru, Advertising and personal Selling*, Pinnacle, New Delhi.

Course objective: To develop students' understanding of personal selling techniques and salesmanship skills required to build relationships with customers and achieve sales objectives.

Learning outcome: By the end of the course, students will be able to demonstrate effective personal selling skills, develop sales presentations, apply sales techniques, and build long-term customer relationships.

Course Name: Brand Management (Major 11)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
5th Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit: I (15 classes) (25 Marks)

Brand: Definition, Functions, Significance; Types of brands; Scope of Branding; Evolution of brands; Brand elements: name, logo, symbol.

Unit II (15 classes) (25 Marks)

Brand extension; Meaning, Types, Key factors in successful brand extension; brand identify; Brand associations; Brand image; Brand equity- meaning; brand personality.

Unit III (15 classes) (25 Marks)

Brand Positioning; Market segmentation and positioning; Strategies of brand positioning; Successful brand repositioning; The Brand Customer relationship.

Unit IV (15 classes) (25 Marks)

Brand Management Process; Importance of Brand planning; Retail branding in India- Significance, Positioning Strategies for retail brands; Global branding.

Suggested Books:

1. Dr. S.L. Gupta, Brand Management, Text and Cases, Himalaya Publishing House
2. Kevin Lane Keller, Strategic Brand Management, PHI/Pearson Education
3. Keller, Parasuraman, Jacob Strategic Brand Management, Building, Measuring and Managing Brand Equity Pearson Education.

Course objective: To provide students with a comprehensive understanding of brand management principles and strategies to create, maintain, and enhance brand equity.

Learning outcome: By the end of the course, students will be able to analyze brand positioning, develop brand identity, implement brand communication strategies, and apply brand management techniques to build strong and valuable brands.

No. of Contact Classes: 60

Course Name: Corporate Laws (Minor)

Credit:4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

UNIT1:Introduction

15Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT2:Documents

15Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus, offer letter, herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of shares, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT3:Management

15Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT4:

10Lectures

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditor's Appointment, Rotation of Auditors, Auditor's Report, Secretarial Audit.
Winding Up: Concept and modes of Winding Up.
Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

UNIT5:DepositoriesLaw

5Lectures

The Depositories Act 1996— Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GKKapoorandSanjayDhamija, *Company Law*, BharatLawHouse, Delhi.
3. AnilKumar, *Corporate Laws*, IndianBookHouse, Delhi
4. ReenaChadhaandSumantChadha, *Corporate Laws*, ScholarTechPress, Delhi.
5. AvtarSingh, *Introduction to Company Law*, EasternBookCompany
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, WadhwaandButtersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, BharatLawHouse, NewDe
lhi,
8. *A Compendium of Companies Act 2013, along with Rules*, byTaxmannPublications.
9. GowerandDavies, *Principles of Modern Company Law*, Sweet&Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

5th Semester

Course Name: Business Communication (AEC 3)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks)=Total Marks: 50

Unit 1: Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barrier to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders , Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter – office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pan

18. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
19. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
20. Sumati Varma, International Business, Pearson Education.
21. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
22. Michael R. Czinkota et al. International Business. Fort Worth: The Dryden Press.
23. Bennett, Roger. International Business. Pearson Education.
24. Peng and Srivastava, Global Business, Cengage Learning

Course objective: To provide students with a comprehensive understanding of the theories, practices, and challenges involved in conducting business across national borders.

Learning outcome: By the end of the course, students will be able to analyze and evaluate the impact of globalization on international business, demonstrate knowledge of cross-cultural management strategies, and develop effective decision-making skills for international trade and investment.

No. of Contact Classes: 60

Course Name: Operations Research in Business (Major 13)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction to Operation Research: Evolution of Operation Research, Nature and characteristics of O.R., phases of O.R., methodology of O.R., Operation research model, role of computer in Operation Research. **(12 Classes) (25 Marks)**

Unit II: Linear Programming : Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) **(12 Classes) (25 Marks)**

Unit III: Inventory Control, concepts and benefits of inventory control, Different types of costs in inventory system, Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) **(12 Classes) (25 Marks)**

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two. **(12 Classes) (25 Marks)**

Recommended books:

1. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
2. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
3. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
4. Operations Research: Theory and Applications 4th Edition, J. K. Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

Course Name: Consumer Affairs and Customer Care (Major 14)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
6th Semester

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit 1: Conceptual Framework (12 classes) (20 Marks)

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievances-

complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit 2: The Consumer Protection Act, 1986 (CPA) (12 classes) (20 Marks)

Objectives and Basic Concepts: Consumer, goods, service, defecting goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:

(12 classes) (20 Marks)

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided;

Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit4: Industry Regulators and Consumer Complaint Redress Mechanism

(12 classes) (20 Marks)

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

Unit5: Consumer Protection in India

(12 classes) (20 Marks)

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. *The Consumer Protection Act, 1986*

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107–123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. pp.51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp.425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. V

- ol. 34. pp12-19.
- Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol.56. No.4. pp.96-106
 - Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol.11. pp.29-47.

Periodicals

- Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
- Recent issues of magazines: *Insight*, published by CERC, Ahmedabad
Consumer Voice, Published by VOICE Society, New Delhi.
- Upbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India. New Delhi.

Websites: www.ncdr.nic.in www.fcamin.nic.in www.consumeraffairs.nic.in www.iso.org.in www.bis.org www.ascionline.org.in www.trai.gov.in www.irda.gov.in www.derc.gov.in www.rbi.org.in

Course objective: To provide students with a comprehensive understanding of consumer affairs and customer care practices, focusing on effective management of customer relationships and resolution of consumer issues.

Learning outcome: By the end of the course, students will be able to comprehend consumer rights and protection, develop strategies for managing customer complaints and inquiries, implement customer care initiatives, and enhance overall customer satisfaction and loyalty

No. of Contact Classes: 60

Course Name: Marketing of Services (Major 15)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit: I (15 classes) (25 Marks)
Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing.

Unit: II (15 classes) (25 Marks)
Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.

Unit: III (15 classes) (25 Marks)

Servicessystemandcustomerbehaviour;frontoffice,backofficeoperationsystem,servicedeliverysystem,needtoknowcustomer,customerasa decisionmaker.

Unit:IV (15 classes) (25 Marks)

Service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour, Marketing of Health Services, Tourism, Insurance & Banking.

Suggested Books:

Services Marketing-K. Rama Mohana Rao, Pearson Education, New Delhi

Textbook of Marketing of Services: The Indian Experience-Nimit Chowdhary, Macmillan Publishers India

Service Marketing, Text & Cases, Harsh Verma, Pearson.

Service Marketing, People, Technology, Strategy-Lovelock, Wirtz, Chatterjee, Pearson.

Service Marketing, Integrating Customer Focus Across the Firm, Zeithaml, Bitner, Gremler, Pandit.

Course objective: To provide students with a comprehensive understanding of the unique characteristics and challenges of marketing services and develop their ability to design and implement effective marketing strategies for service-based businesses.

Learning outcome: By the end of the course, students will be able to analyze service marketing environments, develop service marketing plans, apply service-specific marketing techniques, and effectively promote and manage service offerings to meet customer needs and preferences.

No. of Contact Classes: 60

6th Semester

Course Name: Project Management (Minor)

Credits: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

UnitII:ProjectPreparationTechnical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

UnitIII:ProjectAppraisalEnvironmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate-concept

UnitIV:IssuesinProjectPlanningandManagement

Cost and Time Management issues in Project Planning and Management, Work breakdownstructure,SchedulingTechniques-(PERT&CPM).-Practical questions on Determination of CPM, and Network diagram(Activity on Node Method)

SuggestedReadings

- Chandra.Prasanna.ProjectPreparation,AppraisalandImplementation.TataMcGrawHill.
- Gido,Jack,.AndClements,JamesP.ProjectManagement.CengageLearning.
- Gray,CliffordF.,Larson,Eric
W.,andDesai,GautamV.ProjectManagement:TheManagerialProcess.McGrawHillEducation.
- Khatua.Sitangshu.ProjectManagementandAppraisal,OxfordUniversityPress
- Gido,Jack,.andClements,JamesP.ProjectManagement.CengageLearning
- SinghNarendra,ProjectManagementandControl,HimalayaPublishingHouse

6th Semester

Course Name: Business Communication (AEC 4)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks)Total Marks: 50

Unit1:ReportWriting:

Businessreports,Types,Characteristics,Importance,Elementsofstructure,Processofwriting,Orderofwriting,thefinaldraft,checklistsforreports.

Unit2:Vocabulary:

Wordsoftenconfused,Wordsoftenmisspelt,CommonerrorsinEnglish.

Unit3:OralPresentation:

Importance,Characteristics,PresentationPlan,Powerpointpresentation,Visualaids.

Suggested Readings:

13. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
14. Shirley Taylor, *Communication for Business*, Pearson Education
15. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
16. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
17. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
18. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pandey, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

4. Specialization: Finance Course Name: Banking (Major 1) Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
3rd Semester

Existing based syllabus: UGCBCS
Course Level: 300 to 399

UNIT-I (12 classes) (20 Marks)

Introduction: Bank-Meaning and functions, Origin and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking- meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT-RTGS and NEFT.

UNIT-II (12 classes) (20 Marks)

Banker –customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme.

Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines

Special types bank customers – minor, illiterate persons, joint account, partnership account, Joint Stock Company.

UNIT-III (12 classes) (20 Marks)

Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security.

UNIT-IV (12 classes) (20 Marks)

Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, payment in due course; endorsements- meaning, kinds; crossing of cheque- types,

significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker.

UNIT-V

(12 classes) (20 Marks)

Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification.

SUGGESTED READINGS:

1. D.M. Mithani and E. Gordon, Banking and Financial System, Himalaya Publishing House.
2. D. Muraleadharn, Modern Banking, Prentice Hall of India, New Delhi.
3. Indian Institute of Banking and Finance, Principles of Banking, Macmillan.
4. K. C. Sekhar and L.Sekhar, Banking Theory and Finance, Vikas Publishing House.
5. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons
6. S.N. Maheswari & S.K. Maheswari, Banking Law & Practice, Kalyani Publishers
7. S. Natarajan and R. Parameswaram, Indian Banking, Sultan Chand & Sons.

Course objective: To provide students with a comprehensive understanding of banking principles, practices, and operations in the context of the financial system.

Learning outcome: By the end of the course, students will be able to analyze banking functions, evaluate risk management strategies, and comprehend the regulatory framework governing banking operations.

No. of Contact Classes: 60

Course Name: Entrepreneurship (Major 2)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents:

Unit 1: Introduction to Entrepreneurship

Concepts, traits, determinants and importance of entrepreneurship; Creative behavior; Evolution of entrepreneurship- theories and thoughts, Entrepreneurial eco-system, entrepreneurship and economic development, barriers to entrepreneurship, Dimensions of entrepreneurship, entrepreneurship vs. intrapreneurship (15 Lectures)(25 Marks)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

(15 Lectures)(25 Marks)

Unit 3: Public and private partnership in business, support and sustainability of

entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, The concept, role and functions of business incubators, Mobilising resources for start-up-angel investors, venture capital and private equity fund.

(15 Lectures) (25 Marks)

Unit 4: Sources of business ideas and tests of feasibility.

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

(15 Lectures) (25 Marks)

Suggested Readings:

31. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
32. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
33. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
34. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
35. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
36. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
37. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
38. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
39. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
40. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

Course objective: To enable students to understand the key concepts, processes, and challenges involved in starting and managing a business venture.

Learning outcome: Students will be able to develop a comprehensive business plan, assess market opportunities, and apply entrepreneurial strategies to successfully launch and grow a business.

No. of Contact Classes: 60

Course Name: BUSINESS LAWS (Major 3)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 300 to 399

Contents

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

Contact- meaning, characteristics and kinds

- k) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- l) Void agreements
- m) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- n) Contingent contracts
- o) Quasi – contracts (12 Classes) (20 Marks)

Unit2:The Indian Contract Act,1872: Specific Contract

- j) Contract of Indemnity and Guarantee
- k) Contract of Bailment
- l) Contract of Agency (12 Classes) (20 Marks)

Unit3:The Sale of Goods Act,1930

- p) Contract of sale, meaning and difference between a sale and agreement to sell.
- q) Conditions and warranties
- r) Transfer of ownership in goods including sale by a non-owner
- s) Performance of contract of sale
- t) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. (12 Classes) (20 Marks)

Unit 4: Partnership Laws

G) The Partnership Act,1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

H) The Limited Liability Partnership Act,2008

- v) Salient Features of LLP
- w) Differences between LLP and Partnership, LLP and Company
- x) LLP Agreement,
- y) Partners and Designated Partners
- z) Incorporation Document
- aa) Incorporation by Registration
- bb) Partners and their Relationship (12 Classes) (20 Marks)

Unit5 (A): The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque

- m) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- n) Negotiation: Types of Endorsements
- o) Crossing of Cheque
- p) Bouncing of Cheque

5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties. (12 Classes) (20 Marks)

Suggested Readings:

31. M.C.Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.

32. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
33. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
34. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
35. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
36. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
37. Sushma Arora, *Business Laws*, Taxmann Publications.
38. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
39. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
40. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

Course objective: To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.

Course Outcome: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and law in an economic and social context.

No. of Contact Classes: 60

3rd Semester

Course Name: BUSINESS STATISTICS (Multi-Disciplinary)

Credit 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Unit 1: Statistical Data and Descriptive Statistics

- j. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- k. Measures of Central Tendency i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles).
- l. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

- j. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability
- k. Expectation and variance of a random variable, Probability distribution of a random variable.

- l. Probability distributions: Binomial, Poisson and Normal distribution (probability function and properties (proof not required)) simple problems related to the distributions

Unit 3: Simple Correlation and Regression Analysis

g. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.

h. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

Unit 4: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis

Sampling:

Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgments sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation. Testing of hypothesis - concepts of Null hypothesis, alternative hypothesis, and level of significance, test of significance, one-tailed and two-tailed test and errors in testing hypothesis.

Unit 5: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear case. Determination of trend by semi-average and moving average. Uses of Time Series analysis.

Suggested Readings:-

13. Gupta, S.C, Fundamentals of statistics – Himalaya Publishing House.
14. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)
15. Hazarika, Padmalochan, Business Statistics – S. Chand
16. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

3rd Semester

New Venture Planning (SEC 3)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit I: Starting New Ventures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

Unit II: Methods to Initiate Ventures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

Unit III: Legal Challenges in Setting up Business

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

Unit-IV: the Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New – Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

Unit V: The Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

3rd Semester

E-Filing of Returns (SEC 2)

Credit: 3

(Internal Assessment 30 Marks + End Term Exam. 45 marks) = Total Marks 75

Objective: To provide the students the concepts and practical knowledge about electronic filling of return.

ns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and manual filing of returns; benefits and limitations of e-filing, E-filing process and relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assesses, income taxable under different heads.

Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return.

Instructions for filing form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Goods & Service Tax (GST) and E-Filing of GST Returns

Introduction to Goods & Service Tax; relevant notifications regarding e-filing of GST return; steps for preparing GST returns; practical workshop on e-filing of GST returns.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi

Note: Latest edition of text books/bare Act may be

used. Softwares:

1. Excel Utility available at incometaxindiafiling.gov.in

**** Any subsequent amendment to the relevant Act may be incorporated accordingly.**

**Course Name: Fundamentals of Financial Management (Major 4)
4th Semester**

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Course Name: Financial Market Operations (Major 5)

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
4thSemester**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit 1: Financial Market Operations (15 Classes) (25 Marks)

Review of Financial System; Need for issue of financial instruments, Money Market and Constituents, their features and issue procedure; Debt Market Instruments- Bonds and Issuance of Bonds, Types of Bonds, Features of Bonds, Issue procedure; Equity Instruments- Types of equities, Pricing and Calculations, Listing and Issue procedure.

Unit 2: Stock Market Operations (12 Classes) (20 Marks)

Stock Market- Nature and Scope, Functions of Stock Market, History of Stock Exchanges in India- BSE, NSE and OTCEI, Trading Mechanism and Settlement, Brokers/Members- Qualifications, Duties and Responsibilities; Stock Indices and Usages; Depositories- their role and functions, NSDL and CSDL.

Unit 3: Derivatives Market Operations (15 Classes) (25 Marks)

Meaning, Types and Usages, OTC Derivatives- Forwards and Swaps, Exchange Traded Derivatives- Futures and Options, Functions of Derivative Exchanges, Major Derivative Exchanges, Trading Mechanism and settlement, Open Investment and Trading Volume.

Unit 4: Operation Management (10 Classes)(15 Marks)

Structure of Investment Company - Front Office, Middle Office, Back Office/Operations; Operations Relationship - Clients- external and internal, Retail Clients, Institutional Clients, Counterparties and Suppliers; Banks and other intermediaries, Market Regulators and Associations.

Unit 5: Data Management (08 Classes) (15 Marks)

Data Management- Significance of Data Management, Reference data and Types of Reference Data, Approaches to Data Management, Data Processing, Data Requirements- Securities, Counterparties and Customers, Settlement Data, Data Storage.

Suggested Readings:

1. Indian Financial System , Bharati V Pathak, Pearson
2. Indian Financial System , V Desai, Himalaya Publishing House
3. Financial Institutions and Markets, L M Bhole, Tata Mc Graw Hill
4. Financial Market Operations, Keith Dickinson, Wiley.
5. Financial Market operations, I M Sahai, SBPD Publishing.
6. The Basics of Finance, P P Drake and F J Fabbozi, Wiley.

Course objective: To introduce students to the functioning of financial markets and the operations involved in trading securities and financial instruments.

Learning outcome: By the end of the course, students will be able to understand financial market structures, analyze trading mechanisms, and apply financial market operations concepts in investment decision-making.

No. of Contact Classes: 60

Course Name: Insurance (Major 6)

Credit: 4

**(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
4thSemester**

Existing based syllabus: UGCBCS

Course Level: 400 to 499

UNIT-I: Introduction (10 classes) (15 Marks)

Definition & Nature of insurance; origin & development of insurance, history of insurance in India, kinds of insurance, principles of insurance, importance of insurance, insurance and wagering agreement.

UNIT-II; Life Insurance (10 classes) (15 Marks)

Definition of life insurance, features, benefits of life insurance, procedure for taking life insurance policy, kinds of life insurance policy, nomination, assignment and surrender value, revival of lapsed policy, settlement of claims at death and maturity, items of revenue heads in life insurance company.

UNIT-III; General Insurance (10 classes) (20 Marks)

Development of general insurance in India, Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-

insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, employees liabilities insurance, burglary insurance, preparation of revenue account of fire, land, marine insurance company.

UNIT-IV; Insurance Organizations

(10 classes) (15 Marks)

Organizational structure- public sector insurance organizations in India, LIC, objectives and achievements, GIC- mission, organization, functions, private sector insurance organizations in India, insurance ombudsman.

UNIT-V; Insurance Intermediaries

(10 classes) (15 Marks)

Insurance Agent; meaning, procedure for becoming an insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent, essentials for successful insurance salesman.

Surveyors and loss assessors, brokers, third party administrators, bank assurance.

UNIT-VI: Insurance legislation in India

(10 classes) (20 Marks)

Brief history of insurance legislation in India, Insurance Act-1938, amendments, Life Insurance Corporation of India Act 1956, General Insurance Nationalizations Act- 1972, IRDA Act 1999, eligibility, registration and capital requirements of insurance companies, duties, powers and functions of the IRDA, operations of IRDA.

Suggested Books/Readings:

1. Principles of Insurance and Risk Management Alkamittal, S.I. Gupta, Sultan Chand & Sons.
2. Insurance and Risk Management, Dr. P.K. Gupta, Himalaya Publishing House.
3. Insurance Principles and Practice, M.N. Mishra, S.B. Mishra, S. Chand.
4. Introduction to Risk Management and Insurance Marks S. Dortman, Pearson Education.
5. Principles and Practice of Insurance M.Motihar, Sharda Pustal Bhawan, Allahabad.
6. Insurance –Principles and Practice –Indrajit Singh, Rakesh Katyal, Sanjay Arora – Kalyani Publishers.
7. Fundamentals of Insurance –Principles and Practice –Dr. S. Sikidar, Dr. P.K. Nath, Dr. G. Nath –Abhilekh, Guwahati.
8. Principles and Practice of Insurance –G.S. panda –Kalyani Publishers.
9. IRDA Act. 1999.
10. Principles & Practice of Insurance, Insurance Institute of India, Mumbai.

Course objective: To develop students' understanding of insurance principles, products, and risk management techniques.

Learning outcome: By the end of the course, students will be able to analyze insurance concepts, evaluate insurance products, and apply risk assessment and mitigation strategies in insurance-related scenarios.

No. of Contact Classes: 60

Course Name: Cost and Management Accounting (Major 7)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 400 to 499

Unit-I: Cost Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning of cost, costing and cost accounting; objectives and functions of cost accounting; costing as an aid to management; cost concepts and classification, Relationship between cost accounting and financial accounting; Cost accounting and Management Accounting; Methods and Techniques of costing; Concept of cost audit; Preparation of cost sheet.

Unit-II: Accounting for Material, Labour and Overhead (12 Classes) (20 Marks)

Material control concept and techniques; E.O.Q. ABC Analysis and VED Analysis.
Labour cost control procedures; labour turnover; idle time and over time; methods of wage payment-time and piece rates.

Importance and classification of overhead; Factory administrative and selling overheads; allocation and apportionment of overhead; Absorption of overhead-under and over absorption. (Simple application)

Unit-III: Management Accounting: Preliminaries (12 Classes) (20 Marks)

Meaning and objectives of Management Accounting; Decision situation and Role of Management Accountant; Management accounting Techniques: Ratio analysis – Meaning of Ratio and Ratio analysis; uses, significance and limitations of Ratio analysis; Activity Ratios, Liquidity Ratios, Profitability Ratios and Solvency ratios;

Unit-IV: Marginal Costing and Budget & Budgetary Control (12 Classes) (20 Marks)

Meaning of marginal costing, Assumptions of marginal costing, managerial applications of marginal costing, Advantages and disadvantages of marginal costing; Cost- Volume-Profit Analysis and Break Even analysis (simple applications),.

Meaning of Budget and Budgetary control; Classification of budgets according to time, function and flexibility; Master budget, Preparation of Flexible Budget and Cash Budget; Performance Budget and Zero Based Budgeting

Unit-V: Standard Costing and Variance Analysis (12 Classes) (20 Marks)

Meaning of Standard Cost & Standard Costing; Advantages of standard costing; Standard costing Vs. Budgetary control; Variance analysis; Classification and computation of variance (Simple application)

Suggested readings:

5. Management and Cost Accounting- Shashi K. Gupta & R. K. Sharma, Kalyani Publishers.
6. Arora M.N. -Cost Accounting Principles & Practices; Vikas, New Delhi.
7. Jain S.P. & Narang K. L. -Cost Accounting; Kalyani, New Delhi.
8. Khan M.Y. & Jain P.K. -Management Accounting, Tata McGraw Hill.

Course Objective: The objective of the Cost and Management Accounting course is to provide students with the knowledge and skills to effectively collect, analyze, and interpret financial and non-financial information for managerial decision-making and control within an organization.

Learning Outcomes:

1. Students will be able to apply cost accounting techniques to determine product costs, analyze cost behavior, and make informed decisions regarding pricing, product mix, and cost control.

on; Rates structure of GST, Composition Scheme under GST,

Suggested readings:

5. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

7. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
8. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
9. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

5. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
6. 'Excel Utility' available at incometaxindiaefiling.gov.

in Indirect Tax

1. *Singhania Vinod and Moica Singhania, Students Guide to Indirect Tax, Taxman Publications Pvt. Ltd., Delhi.*
2. *V.S. Datery, Indirect Tax Law and Practice, Taxman Publications Pvt. Ltd, New Delhi.*
3. *Sanjeev Kumar, Systematic Approach to Indirect Taxes S.S. Gupta, Service Tax-How to meet your obligation Taxmann Pub*

Course Name: Business Etiquettes and Soft Skills (VAC3)

Credit: 2 (Internal Assessment 20 Marks + End Term Exam. 30 Marks) = Total Marks = 50

Module 1 – Business Etiquettes

Sl.No.	Teaching Point
1	Building self esteem and self confidence
2	Expressing reactions politely and sharing opinions
3	Essentials of Business Etiquette – Generally accepted Etiquette practice
4	Maintaining certain norms as a member of a group (tolerance, patience, waiting for one's turn, listening to others etc.)
5	Elevator pitch, Positive attitude, eye contact and body language
6	Dimensions of Business Etiquettes: - Telephone etiquette and e-mail etiquette
7	Business culture and ethics, Social Media Etiquettes
8	PPT presentation – Essentials of good presentation

Module 2 – Listening
& Speaking: Listening:

Sl.No.	TeachingPoint
1	Distinguishingbetweendifferentfunctionsofcommunication(e.g. instruction,command,request,enquiry,apology,appreciationetc.)
2	Identifyingimportantideas in alectureorpresentation
3	Listeningforspecificinformation
4	Listeningandnotetaking

Speaking

Sl.No.	TeachingPoint
1	Expressingreactions(agreeing,disagreeing,interrupting,expressingpleasureordispleasure,apologizingetc.)informal/semiformal situations
2	Askingforclarificationsandrespondingindifferentsituations: <ul style="list-style-type: none"> • Formal(classroom,seminars,interviews,groupdiscussions,businessmeetings etc.) • Semiformal(withinpeers,orgroups) • Informal(withfamilyandfriends)
3	Describingaplace,anevent,aprocessor anobject
4	Expressionsrequiredforinitiating,continuingandconcludingadiscussion, especiallyinformalbusinesssituations

Module3-Reading:

Sl.No.	TeachingPoint
1	Techniquesofreading efficiently <ul style="list-style-type: none"> • Understandingthegistormainideaofabusiness text • Lookingforspecificinformation • Guessingmeaningfromthecontext • Understandingthefunctionsofsemanticmarkers inbusinesstexts
2	Understandinggraphicalpresentationofinformationin commercial lcorrespondence andbusiness texts
3	Readingand note-taking
4	Contextualvocabulary

Module4–Writing:

Sl.No.	TeachingPoint
1	Composingandbuildingparagraphs <ul style="list-style-type: none"> • Brainstormingforideas • Sequencing ideasinto mainandsubordinatepoints • Usinglinkersandconnectives(semantic markers)
2	Writingbusinessletters,noticesandmemos,andpreparingreportsonbusiness events andprocesses
3	ResumepreparationandGrooming-WritingCVsandresumes
4	Proofreadingandeditingcopiesofbusinesscorrespondence
5	Presentingtextualinformationingraphicalformandviceversa

Module5 –Grammar&Vocabulary:

Sl.No.	TeachingPoint:Theappropriateuseof
1	Tenses,includng‘do’forms
2	Articles
3	Prepositions
4	ActiveandPassiveconstructions
5	DirectandIndirectSpeech
6	Use ofnegatives
7	Commonerrorsandremedialexercises
8	Businessrelatedvocabulary

Recommended astextbook(eitherno.1or2)

20. Further Ahead: A Communicative Skills Course for Business English (1998) by SarahJones-MacziolawithGregWhite.CambridgeUniversityPress.

21. EnglishforBusinessStudies(1997) byIanMackenzie.CambridgeUniversityPress.

PracticeBook

22. BasicCommunicationSkills(withCD)(2007)byP.KiranmaiDutta&GeethaRajeevan.(FoundationBooks)CambridgeUniversityPress

AdditionReferenceBooks

23. ACourseinListeningandSpeakingI(2005)byV.P.Sasikumar,KiranmaiDuttaand **G.Rajeevan(FoundationBooks)CambridgeUniversityPress.**

24. ACourseinListening and Speaking II(2007) byV.P.Sasikumar,KiranmaiDuttaand **G. Rajeevan(FoundationBooks)CambridgeUniversityPress.**

25. Better English Pronunciation (2000)by J.D.O’Connor.Cambridge University

Press low priced edition.

Course Name: Indian Economy (Major 8)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

5th Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Basic Issues in Economic Growth and Development: Concept and Measures of economic growth and Development; determinants of economic development, Human Development Index, Kautilya 's Arthashastra and economic development **(12 Classes) (20**

Marks)

Unit II: Overview of Indian economy: India as a developing economy, India as a mixed economy, India as a dualistic economy, India as a federal economy, evolution of Indian Planning from Planning Commission to Niti Aayog-, Monetary and Fiscal policies with their implications on economy **(12 Classes) (20**

Marks)

Unit III: Agriculture Sector: Agrarian growth and performance in different phases of policy regimes, Crop pattern, Green Revolution; White and Yellow Revolution, land reforms in India, cooperative farming in India, tribal agricultural practices, production of other allied sectors like horticulture fisheries and aquaculture, livestock and animal husbandry, Food Security Issues, Agricultural Marketing, Policy initiatives of the Government of India for the development of agricultural sector. **(12 Classes) (20**

Marks)

Unit IV: Industrial Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes (Industrial Policy 1948, IP Resolution 1956, Industrial Licensing Policy, New Industrial Policy 1991); MSMEs –role and challenges, Public sector – its role, performance and reforms; industrial sickness, disinvestment, privatization, Public Private Partnership; Role of Foreign capital, Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Export policies and performance; India and the WTO, Industrialization in North Eastern Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONER, NEC **(12 Classes)**

(20 Marks)

Unit V: Service Sector: service sector and its role in Indian economy, contribution to national Income, employment and exports revenue, India's service revolution, 'Digital India Mission' issues and challenges for India's service sector growth **(12 Classes)**

(20 Marks)

Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. P.K. Dhar, Indian Economy –Its Growing Dimensions, Kalyani Publishers
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Uma Kapila (2021), Indian Economy – Performance and Policies, Academic Foundation, New Delhi
6. Vinay G.B.(2019) Indian Economy, Oxford University Press

Course Objective: The objective of the Indian Economy course is to provide students with an in-depth understanding of the key economic principles, policies, and factors that shape the Indian economy, enabling them to analyze and interpret its dynamics and challenges.

Learning Outcomes:

1. Students will gain knowledge of the major macroeconomic indicators, such as GDP growth, inflation, and unemployment, and understand how these factors impact the overall performance of the Indian economy.
 2. Students will develop the ability to analyze the structure and composition of the Indian economy, including its sectors, such as agriculture, industry, and services, and comprehend the role of each sector in the overall economic growth.
 3. Students will be able to identify and evaluate the various economic policies implemented by the government, such as fiscal policy, monetary policy, and trade policy, and assess their impact on the Indian economy.
 4. Students will understand the significance of demographic trends, population dynamics,
- No. of Contact Classes: 60

Course Name: Micro Finance (Major 9)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

5th Semester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

Unit I: Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. (12 classes) (20 Marks)

Unit II: Micro finance Institutions- Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, Non-financial services and MFIs. (12 classes) (20 Marks)

Unit III: Micro finance in India- Indian financial sector- financial inclusion, micro finance

movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India. (12 classes) (20 Marks)

Unit IV: Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs. (12 classes) (20 Marks)

Unit V: Legal and Regulatory Framework for Micro Finance, Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012. (12 classes) (20 Marks)

Suggested Books:

1. Micro Finance: Perspectives and Operations, IIBF, Macmillan, 2009.
2. Micro Finance-Redefining the Future, V. Somnath, Excel Books.
3. Fundamentals of Micro Finance, D.Das and R Tiwari, Global Publishing House, Guwahati (India).
4. Understanding Micro Finance, D. Panda, Wiley India Pvt. Ltd., 2009.
5. The Economics of Microfinance, Armendr Z, Beatriz, Morduch and Jonathan, PHI.
6. Micro Finance: Impacts and Insight, Rajgopalan S and Nirali Parikh, ICFAI Press.

Course Objective: The objective of the microfinance course is to provide students with a comprehensive understanding of the principles, practices, and impact of microfinance in promoting financial inclusion and alleviating poverty.

Learning Outcomes: By the end of the course, students will be able to analyze the role of microfinance institutions, design and evaluate microfinance programs, understand the challenges and opportunities in microfinance operations, and apply innovative approaches to expand access to financial services for underserved populations.

No. of Contact Classes: 60

Course Name: Financial Services (Major 10)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

5thSemester

Existing based syllabus: UGCBCS

Course Level: 500 to 599

UNIT I: (12 classes) (20 Marks)

Financial Services –meaning and nature- features –evolution –providers and users –classification –fund based financial services –non fund based financial services.

UNIT II: (12 classes) (20 Marks)

Leasing and Hire purchase –concept and evolution –features –types of leasing and Hire purchase –advantages –distinction between leasing and Hire purchase –leasing companies in India.

UNIT III: (12 classes) (20 Marks)

Merchant Banking meaning; nature and scope –functions –evolution of merchant banking and growth in India

UNIT IV: (12 classes) (20 Marks)

Mutual funds –meaning and characteristics; advantages –Forms of MF –Types –working mechanism of Mutual Funds

UNIT V: (12 classes) (20 Marks)

Innovations in financial services –venture capital; depository system, broking and portfolio management services.

Suggested Readings:

1. Financial Markets & Financial Services by Vasant Desai, Himalaya Publishing House.
2. Financial Services, M.Y. Khan, Tata McGraw Hill.
3. Bharati Pathak: Indian Financial System, Pearson Education, New Delhi.
4. L.M. Bhole: Financial Markets & Tata McGraw Hill, New Delhi.

Course objective: To familiarize students with various financial services and their role in facilitating financial intermediation and meeting customer needs.

Learning outcome: By the end of the course, students will be able to assess different financial services, understand customer requirements, and develop strategies for delivering effective financial solutions.

Course Name: Corporate Laws (Minor)

Credit:4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

UNIT1:Introduction

15Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT2:Documents**15Lectures**

Memorandum of association,Articles of association,Doctrineofconstructive notice and indoormanagement,prospector-shelfandred herringprospectus,misstatement inprospectus,GDR;book-building;issue,allotmentandfor feature ofshare,transmissionofshares,buybackandprovisionsregardingbuyback;issueofbonusshares.

UNIT3:Management**15Lectures**

Classificationofdirectors,womendirectors,independentdirector,smallshareholder'sdirector;disq ualifications,directoridentitynumber(DIN);appointment;Legalpositions,powersandduties;remo valofdirectors;Keymanagerialpersonnel,managingdirector,manager;
Meetings: Meetingsofshareholders andboardofdirectors;Typesofmeetings,Convening andconductofmeetings,Requisitesofavalidmeeting,postalballot,meetingthroughvideoconferenci ng,e-voting.
 Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee,StakeholdersRelationshipCommittee,CorporateSocialResponsibilityCommittee

UNIT4:**10Lectures**

Dividends,Accounts,Audit: Provisionsrelating topaymentofDividend,ProvisionsrelatingtoBooksofAccount,ProvisionsrelatingtoAudit,Auditor s'Appointment,RotationofAuditors,Auditors'Report,SecretarialAudit.
WindingUp: ConceptandmodesofWindingUp.
 InsiderTrading,WhistleBlowing:InsiderTrading;meaning&legalprovisions;Whistle- blowing:ConceptandMechanism.

UNIT5:DepositoriesLaw**5Lectures**

TheDepositoriesAct1996–
 Definitions;rightsandobligationsofdepositories;participantsissuersandbeneficialowners;inquiry andinspections,penalty.

SuggestedReadings:

11. MC Kuchhal,*ModernIndianCompanyLaw*, ShriMahavir Book Depot (Publishers),Delhi.
12. GKKapoorandSanjayDhamija,*CompanyLaw*,BharatLawHouse,Delhi.
13. AnilKumar,*CorporateLaws*,IndianBookHouse,Delhi
14. ReenaChadhaandSumantChadha,*CorporateLaws*,ScholarTechPress,Delhi.
15. AvtarSingh,*IntroductiontoCompanyLaw*,EasternBookCompany
16. Ramaiya,*AGuidetoCompaniesAct*,LexisNexis,WadhwaandButtersworth.
17. *ManualofCompaniesAct,CorporateLawsandSEBIGuideline*,BharatLawHouse,NewDe lhi,
18. *ACompendiumofCompaniesAct2013,alongwithRules*,byTaxmannPublications.
19. GowerandDavies,*PrinciplesofModernCompanyLaw*,Sweet&Maxwell
20. Sharma,J.P.,*AnEasyApproachtoCorporateLaws*,AneBooksPvt.Ltd.,NewDelhi

Note:Latesteditionoftextbooksmaybeused.

5th Semester

Course Name: Business Communication (AEC 3)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks)=Total Marks: 50

Unit1:Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit2:BusinessCorrespondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Suggested Readings:

7. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
8. Shirley Taylor, *Communication for Business*, Pearson Education
9. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
10. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
11. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
12. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of textbooks may be used.

Course Name: International Business (Major 12)

6th Semester

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit1:

(12 Classes) (20 Marks)

e. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

f. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit-II (12 Classes) (20 Marks)

e. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

f. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit-III (12 Classes) (20 Marks)

e. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

f. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit-IV (12 Classes) (20 Marks)

e. Organisational structure for international business operations; International business negotiations.

f. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit-V (12 Classes) (20 Marks)

e. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

f. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Suggested Readings:

25. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education

26. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education

27. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.

28. Sumati Varma, International Business, Pearson Education.

29. Cherunilam, Francis. International Business: Text and Cases. PHI Learning

30. Michael R. Czinkota et al. International Business. Fort Worth: The Dryden Press.

31. Bennett, Roger. International Business. Pearson Education.

32. Peng and Srivastav, Global Business, Cengage Learning

Course objective: To provide students with a comprehensive understanding of the theories, practices, and challenges involved in conducting business across national borders.

Learning outcome: By the end of the course, students will be able to analyze and evaluate the impact of globalization on international business, demonstrate knowledge of cross-cultural management strategies, and develop effective decision-making skills for international trade and investment.

No. of Contact Classes: 60

Course Name: Operations Research in Business (Major 13)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks) = Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit I: Introduction to Operation Research: Evolution of Operation Research , Nature and characteristics of O.R , phases of O.R, methodology of O.R, Operation research model, role of computer in Operation Research. **(12 Classes) (25 Marks)**

Unit II: Linear Programming :Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) **(12 Classes) (25 Marks)**

Unit III: Inventory Control , concepts and benefits of inventory control, Different types of costs in inventory system , Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) **(12 Classes) (25 Marks)**

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two. **(12 Classes) (25 Marks)**

Recommended books:

5. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
6. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
7. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
8. Operations Research: Theory and Applications 4th Edition, J. K Sharma

Course objective: To introduce students to the principles and techniques of operations research and their application in solving complex business problems.

Learning outcome: By the end of the course, students will be able to apply quantitative models and optimization techniques to analyze business operations, make informed decisions, and improve overall efficiency and effectiveness in a variety of operational contexts.

No. of Contact Classes: 60

Course Name: Treasury & Risk Management (Major 14)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100
6thSemester

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit 1: Overview of Financial Markets (15Classes) (25 Marks)

Money Market- Instruments of Money Market, REPOS, Types of Interest Rate Quotations; Fixed Income Securities, Capital Market Securities; Derivative Market; Foreign Exchange Market- Nature and Scope, Structure of Foreign Exchange Market, Players in the Forex market, Spot and Forward mechanism, Swaps, outright deals and their operations.

Unit 2: Treasury Management (15Classes) (25 Marks)

Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management; Role and Responsibilities of Chief Finance Officer/Treasurer, Tools of Treasury Management; Internal Treasury, Risk Analysis- Interest Rate Risk, Value at Risk and Forex Risk; Integrated Treasury Management- Cost Centre and Profit Centre.

Unit 3: Control and Regulation of Treasury Functions (15Classes) (25 Marks)

Internal Control, Regulation, Supervision and Control of Treasury Operations, Internal and External Audit, Role of RBI, Role of IT in Treasury Management- Negotiated Dealing System, Trading Platforms/systems, Straight Through Process, Settlement and Custody, Accounting Valuation and Elimination of Exposures.

Unit 4: Risk Management (15Classes) (25 Marks)

Meaning of Risk, Different types of Risks, Risk Management Process, Risk Measurement and Control- Risk calculation, Risk Exposure Analysis, Risk Management Techniques, Asset Liability Management; Risk Management in Banks.

Suggested Readings:

1. Treasury Management, Steve M. Bragg, Wiley.
2. Treasury and Risk Management in Banks, IIBF, Taxmann.
3. Fundamentals of Risk Management, Paul Hopkin, IRM
4. Risk Management in Banks, S Singh and Yogesh Singh, Excel Books.
5. Risk Management, IIBF, Macmillan.

Course objective: To equip students with the knowledge and skills necessary to manage treasury functions and mitigate financial risks within an organization.

Learning outcome: By the end of the course, students will be able to understand treasury management practices, assess financial risks, develop risk management strategies, and utilize financial instruments for hedging and risk mitigation.

No. of Contact Classes: 60

Course Name: Marketing of Services (Major 15)

Credit: 4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Existing based syllabus: UGCBCS

Course Level: 600 to 699

Unit: I (15 classes) (25 Marks)

Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing.

Unit: II (15 classes) (25 Marks)

Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.

Unit: III (15 classes) (25 Marks)

Service system and customer behaviour; front office, back office operations system, service delivery system, need to know customer, customer as a decision maker.

Unit: IV (15 classes) (25 Marks)

Service decision process; need for new services, information search, service evaluation, pre and post purchase behaviour, Marketing of Health Services, Tourism, Insurance & Banking.

Suggested Books:

Services Marketing-K. Rama Mohana Rao, Pearson Education, New Delhi

Textbook of Marketing of Services: The Indian Experience-Nimit Chowdhary, Macmillan Publishers India

Service Marketing, Text & Cases, Harsh Verma, Pearson.

Service Marketing, People, Technology, Strategy-Lovelock, Wirtz, Chatterjee, Pearson.

Service Marketing, Integrating Customer Focus Across the Firm, Zeithaml, Bitner, Gremler, Pandit.

Course objective: To provide students with a comprehensive understanding of the unique characteristics and challenges of marketing services and develop their ability to design and implement effective marketing strategies for service-based businesses.

Learning outcome: By the end of the course, students will be able to analyze service marketing environments, develop service marketing plans, apply service-specific marketing techniques, and effectively promote and manage service offerings to meet customer needs and preferences.

No. of Contact Classes: 60

Course Name: Project Management (Minor)

Credits:4

(Internal Assessment 40 Marks + End Term Exam. 60 Marks)= Total Marks: 100

Course Contents

Unit I: Introduction

Concept and attributes of Project, Project lifecycle, Project Planning, Monitoring and Control, identification of investment opportunities, evaluation and termination, Project Management Information System-Meaning and concept, Pre-Feasibility study.

Unit II: Project Preparation Technical Feasibility, Marketing Feasibility, and Financial Planning: Estimation of Costs and Demand Analysis and Commercial Viability, estimation of fund requirement, sources of funds

Unit III: Project Appraisal Environmental Analysis, Social Cost and Benefit Analysis and approaches, Shadow pricing and social discount rate-concept

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project Planning and Management, Work breakdown structure, Scheduling Techniques-(PERT & CPM).-Practical questions on Determination of CPM, and Network diagram(Activity on Node Method)

Suggested Readings

- Chandra, Prasanna. Project Preparation, Appraisal and Implementation. Tata McGraw Hill.
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. Project Management: The Managerial Process. McGraw Hill Education.
- Khatua, Sitangshu. Project Management and Appraisal, Oxford University Press
- Gido, Jack, and Clements, James P. Project Management. Cengage Learning
- Singh Narendra, Project Management and Control, Himalaya Publishing House

Course Name: Business Communication (AEC 4)

Credit: 2

(Internal Assessment 20 Marks + End Term Exam. 30 Marks) Total Marks: 50

Unit 1: Report Writing:

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, checklists for reports.

Unit2: Vocabulary:

Wordsoftenconfused,Wordsoftenmisspelt,CommonerrorsinEnglish.

Unit3: Oral Presentation:

Importance, Characteristics, Presentation Plan, Powerpoint presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of textbooks may be used.

7th Semester**Paper / Course 1: Quantitative Methods in Business****Course Outcome:**

CO1: Describe the utility of sampling dist for estimation

CO2: Apply statistical method to solve business problem

CO3: Outline the differences between correlation & regression

CO4: Estimate variability, Inequality and Uncertainty

CO5: Use the knowledge of Uncertainty in decision making.

N.B.: At least three classes should be devoted to a discussion on probability, probability distribution, mathematical expectation and normal probability distribution before teaching the topics included in the syllabus.

Unit I: Sampling Distribution and Theory of Estimation

Concept of Sampling fluctuations, sampling distribution of a statistic and its standard error, statement of Central Limit Theorem, estimation of the mean and the variance of the sampling distribution of the sample mean, point estimation and interval estimation for population parameter.

Unit II: Testing of hypothesis

Null hypothesis, alternative hypothesis, simple hypothesis, composite hypothesis, Type I error, Type II error, level of significance, critical region, distinction between parametric and non-parametric tests, tests based on standard normal test or Z –test, t-test, chi-square test, F-test, paired –sample sign test, wilcoxon signed Rank-sum test, Mann-Whitney U-test, Run test and Median test for randomness.

Unit III: Partial and Multiple Correlation and Regression, Association of Attributes:

Concept of partial and multiple correlation and regression, various formulae and problems, uses and limitations of partial and multiple correlations and regressions, coefficient of multiple determination; Association of attributes: concept, order of a class, class frequency, consistency of data, kinds of association of attributes, methods of measuring association between two attributes, partial association.

Unit IV: Measures of Inequality

Standard deviation and variance, coefficient of variation, Lorenz curve and Gini coefficient, Pareto's Law of income distribution, deprivation index.

Unit V: Statistical Decision Theory

Basic terminologies in decision theory, payoff table, opportunity loss table, steps in decision making process, decision making under conditions of uncertainty and risk, decision trees, advantages and limitations of decision trees.

Books Recommended:

1. Essential Statistics for Economics and Business Studies: Padmalochan Hazarika, Akansha Publishing House, New Delhi.
2. Business Statistics: S. Saha, New Central Book Agency.
3. Basic Statistics: B.L. Agarwal, New Age International Limited.
4. Statistics for Management: Prentice Hall of India Limited Levin Richard, and Rubin David
5. Quantitative Techniques for Decision Making: Anand Sharma, Himalaya Publishing House



Paper/ Course 2: Economic Legislations

Course Outcomes

CO1: Analyze business practices in the light of Competition Act

CO2: Demonstrate the role of FEMA in facilitating external trade

CO3: Infer the role of Legal Metrology Act for standardization and regulation of weights and measures

CO4: Identify how SEBI protects investors and promotes the development and regulation of Securities Market

CO5: Analyze the impact of Environmental Laws on business practices and the role of RTI Act 2005

Unit1: Competition Act. 2002

Objective and definitions- Prohibition of certain agreements, abuse of dominant position and regulation of combinations- Competition commission of India: duties, powers and function of commission- Duties of Director General, Penalties- Provisions relating to finance, account and audit- Miscellaneous provisions.

Unit II: Foreign Exchange Management Act. 1999

Objects and definitions- Regulation and management of foreign exchange, Dealings in foreign exchange, holding of foreign exchange etc, current account transactions, capital account transactions, export of goods and services, realization and repatriation of foreign exchange, exemption, authorized person- contravention & penalties- Adjudication & appeal, directorate of enforcement- Miscellaneous provisions.

Unit III: Legal Metrology Act 2009

Preliminary, standard weights & measures, Appointment and powers of Director, Controller and powers Legal Metrology Officer, Verification and Sampling weight and measures offences and penalties Legal of Metrology (packaged commodities Rules 20)

Unit IV: Securities and Exchange Board of India Act. 1992

Objects, organization and management of SEBI- powers and functions of the board- registration certificate- provisions relating to finance, accounts and audit- penalties and adjudication- Securities appellate tribunal.

Unit V: Prevention of Money Laundering Act, 2002

Definition- offences- punishment for money laundering –attachment of properties- adjudicating authorities- Banking Companies and Financial Institutions to maintain records- summons searches and seizures- special counts- authorities- reciprocal arrangement for assistance in certain matters and procedure for attachment and confiscation of property.

Unit VI: Law relating to pollution control and environment protection

Silent features of the Air (prevention and Control of Pollution) Law, Water and Environment (Protection) Law- various Boards and their functions and powers; duties of occupier of specified

industries to ensure adherence to standards; offences by companies. Legal and regulatory framework, procedures of obtaining various environments clearances: role and functions of Environment Tribunal Authority.

Unit VII: The Right to Information Act 2005

Preliminary, right to information and obligation of public authority, The Central Information Commission, the State Information Commission, powers and functions of the Information Commissions, appeals and penalties.

Books Recommended:

1. Economic Laws- Taxman Publication
2. Foreign Exchange Law & Practice- Gupta S.k.& Ajay Jain
3. Commentaries on Essential Commodities Act.- D.P. Varshini.
4. Essential Commoties Act Sarjoo Prasad.
5. Lall's Commentaries on water and Air Pollution Act- Law Publisher, Allahabad
6. Economic Laws & Practice- Sanjeev Kumar (Vrinda Publication)
7. R.T. Act., 2005.
8. Economic Labour & Industrial Laws- Gulshan & Kapoor.

Paper /Course 3 A:Financial Reporting and Analysis

Credit:4

Course Outcome:

CO1: Finalize with the idea of Indian and International Accounting Standard and identify its convergence.

CO2: Interpret the Conceptual framework for the preparation and presentation of financial statements

CO3: Prepare financial statements in accordance with the regulatory framework

CO4: Apply the Accounting Ratios for performance evaluation of corporate entities.

CO5: Using the Accounting tools (ratio) for diagnosing financial health of corporate entities.

Unit I: Conceptual Framework of Accounting:

(a) International Accounting Standards Committee Foundation (IASCF) and its objectives and responsibilities; International Accounting Standards Board and its objectives and responsibilities; International Financial Reporting Interpretations Committee (IFRIC); Scope and process of issuing International Financial Reporting Standards (IFRS). The conceptual framework for the preparation and presentation of financial statements

I. Issued by the ICAI, and Issued by the International Accounting Standards Board ('IASB') – under IFRS

Unit II: Regulatory Framework and National differences:

(a) The regulatory frameworks for the preparation and presentation of financial statements: Relevant provisions of Companies Act and compliance with the Accounting Standards and SEBI Guidelines.

(b) Comparison of Indian Accounting Standards and IFRS.

National differences in financial reporting practices; Reasons for national differences in financial reporting practices; Attempts to reduce national differences;

Unit III: Reporting Criteria:

Criteria for information appearing in a published income statement and balance sheet; Reporting comprehensive income; Segmental reporting; Accounting policies; Directors' report; Notes to the accounts.

Unit IV: Analysis and interpretation of Financial Statement:

Application of Accounting Ratios for Performance Evaluation (Activity and Profitability), for Financial Health (Solvency and Structural Analysis) and for Inter Firm Comparison and industrial averages.

Common size Statement, Trend Analysis, Comparative Statement. Funds Flow Analysis and Cash Flow Analysis

Unit-V: Valuation of Assets, Liabilities and Owners' Equity ,Application of relevant Accounting Standards

Books Recommended:

1. Financial Statement Analysis- Foster, Pearson Education, New Delhi.
2. Financial Policy and Management Accounting, - Bhabatosh Banerjee, Prentice hall of India, New Delhi.
3. Financial Statement Analysis – Sujit Sikidar& H.C. Gautam, New Central Book Agency, Kolkata
4. Management Accounting – M.Y. khan and P.K. Jain, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
5. Financial Accounting for Business Managers Ashis Kumar Bhattacharjee, Prentice Hall of India, New Delhi.
6. Accounting Theory- L.S. Porwal, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

Paper / Course 3 B: Financial Markets and Institutions

Credit:4

Course Outcome:

CO1: Demonstrate the diverse components and structure of Indian Financial System

CO2: Analyze the role of financial market and its instruments

CO3: Analyze the role of capital market and its instruments

CO4: Appraise the importance of banking and its operations in financial system.

CO5: Compare and contrast between banking and non banking financial institutions.

Unit-I

Review of Financial System – Components, Functions, Institutions; Review of Banking System - Banking and Non-Banking Financial Institutions; Financial Development and Economic Development, Flow of Funds Accounts; Financial Development and Economic Development, Flow of Funds Accounts, Indicators of financial Development; Integrated Financial Markets in the Globalised Environment and Financial Sustainability; Reforms in the Indian Financial System.

Unit II

Financial Markets- Functions, Types; Money Market: Nature and Scope, Types of money markets and instruments: Call Money Market, Treasury Bill Market, Commercial Bills, Certificate of Deposits, and Repos, Performance of Money Market in India; Capital Market: Nature and Scope, Types: Primary Market- Equity Market, Debt Market, IPOs, and Private Placement; Secondary Market- stock exchanges, their functions, Trading Mechanism, Security Depositories and its Benefits- NSDL and CDSL.

Unit III

Derivatives Market: Meaning, Nature and Scope, Significance of derivatives; Types- Commodity Vs. Financial Derivatives - Forward, Futures and Options , Pricing of Futures and Options - Factors affecting prices- pricing models, Binomial Pricing Models, Black & Scholes Pricing Model, Pricing of Index futures; Trading , clearing and settlement mechanism in Futures and Options; Derivative markets in India.

Unit IV

Financial Inclusion and Microfinance: Concept of Financial Inclusion, Exclusion and extent of Financial Exclusion, History and Evolution of Financial Inclusion, Government Policy on

Financial Inclusion- Various financial inclusion schemes in India, Financial Inclusion through Microfinance, Concept of Microfinance- Products and MFI Models, microfinance delivery methodologies, Recent Development in Microfinance in India.

Unit V

Innovative Financial Services: E-Banking – Concept of E-Banking and its importance, Role of E-Banking in Digitalised Economy, Benefits of E-Banking, Traditional Banking vs. Digital Banking, Smart Bank Strategy- Big data technology, Cloud Computing, Artificial Intelligence in Banking; Venture Financing- Startup Financing - Bootstrapping- Angel Investing; Crowd Funding- Peer to Peer lending; Fintech Innovations- Fintech Firms, their functions and operations, Block Chain, E-Commerce; Digital Currency- Centralized vs. Decentralized Digital Currency, Crypto Currency- Evolution, Nature and Scope; Trading Mechanism; Benefits and Risk, Regulations.

Suggested Books:

1. The Indian Financial System by Bharati Pathak, Pearson Education.
2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.
3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.
4. Indian Financial System by H R Machiraju, Vikas Publishing House.
5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House.
6. John C. Hull, Options, Futures, and Other Derivatives (10th Edition).
7. Sheldon Natenberg, Option Volatility and Pricing: Advanced Trading Strategies and Techniques (2nd Edition).
8. Kerry Back, A Course in Derivative Securities: Introduction to Theory and Computation.
9. Microfinance: Perspectives and Operations By IIBF, Macmillan.

10. Understanding Microfinance By D K Nanda, Wiley India.

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Paper/ Course 3 C: International HRM

Credit:4

Course outcome

CO1:Distinguish between domestic and international HRM strategies, focusing on integrating key HRM issues into effective global practices.

CO2:Develop global HRM competencies, exploring globalization strategies and essential skills for international managers.

CO3:Enhance skills in cross-cultural negotiation and training, and improve communication across diverse cultures to boost organizational effectiveness.

CO:4Manage global employment relations, including expatriation, international staffing, and performance management in multinational settings.

CO:5Implement international compensation strategies, understanding theories and components to align with global standards and goals.

UNIT1. Introduction, Issues in HRM, Domestic and International HRM Strategy.

UNIT 2. International Business and HRM- Globalisation Approaches & Strategy, Competency required for International managers.

UNIT 3. Cross Cultural negotiations and training, multiculturalism communicating across cultures, cultural differences.

UNIT 4. International Labour Market, Global Employment Relations, Expatriation & Repatriation. International staffing approaches & Team, multinational performance management, rewards and benefits.

UNIT 5. International compensation approach and practices- theories, components, packages.

UNIT 6. HRM in International M&A & outsourcing its HR implications.

UNIT 7. Managing equality, diversity and inclusion in workplace.

Suggested Readings:

1. Multicultural Management: Farid Elashimawi and Philip R. Harris, Synergy Books International.
2. Multinational Management: John B. Cullen, South Western- Thomson hearing.
3. Global Challenges: Framework for HRM- Paul Evans, McGraw Hill.
4. International Human Resource Management- Anne-wieHarzing and Joris Van Ruyssevcltd, Sage
5. International Human Resource Management: Peter J. Dowling and Device E. Welch, Thompson- hearing.
6. International Human Resource management; K. Aswathappa and Sadhna Dash, McGraw Hill.



Paper / Course 3 D: Marketing Policy Analysis

Credit:4

Course Outcome:

CO1: Analyze marketing challenges in India, applying holistic concepts like the 4A's, target market selection, and positioning strategies.

CO2: Develop product policies focused on differentiation, branding strategies, and maintaining brand associations to enhance brand equity and loyalty.

CO3: Design integrated marketing communications, managing mass communications including advertising, promotions, and personal selling.

CO4: Implement pricing strategies, manage marketing channel structures, and address channel conflicts effectively.

CO5: Coordinate retail and non-store strategies, addressing issues like CRM, ethical e-marketing, green marketing, and social media tactics.

Unit I : Marketing challenges in a liberalizing and globalizing India; Holistic marketing concept; the value framework, Relationship of marketing with other functional areas, 4A's of Marketing, Target Market Selection, Positioning- Concept and process, 7 P's and 7C's.

Unit II: Product Policies; Differentiation; Challenges in new Product Development; Branding Strategies & Packaging, Role of Brands, Brand Equity, Brand Loyalty, Brand Awareness, Brand Associations, selection, creation & maintaining Associations

Unit III: Importance of Integrated Marketing Communication, Developing effective communication; Managing Mass Communications: Advertising, Sales Promotion, Events and Public relations, Personal selling

Unit IV : Pricing Strategies; Setting the price; Adapting the price and responding to price changes; Marketing Channels structures & functions, Channel design & Implementation, Channel Power, Conflict, Cooperation and Competition.

Unit V :Retail Organisation, Retail Planning Strategic issues in retail, Non store retailing & electronic channels, Market logistics .Direct marketing ,Types and benefits, Online advertisement and promotion ;Ethical issues in E-marketing, Scope of CRM, Green Marketing and sustainability issues in Marketing, Aspects of Social Media Marketing.

Books Recommended

1. Philip Kotler, Keller Lane Kevin, Marketing Management, Prentice Hall of India, 2005.
2. P.K Agarwal, Marketing Management an Indian Perspective, Pragati Prakasan, 2003.
3. Judy Straus, Adel EL-Ansary, Raymond Frost, E-Marketing, Prentice Hall of India, 2004
4. Roger J Best, Market Based Management Strategies fro Growing Customer value an profitability, Prentice Hall of India Pvt Ltd, 2004.
5. V.S Ramswamy, S Namakumari, Marketing Management Planning, Implementation and Control, Macmilan India Ltd, 2001.
6. Dr. S.L Gupta, Brand Management, Text & Case an Indian Perceptive, Himalayan Publication House, 2000.
7. Kumar, Marketing Branding, Perason Education, Delhi-92.
8. Cox Roger, Brittain Paul, Retailing An Introduction,2006, Pearson Education
9. Coughlan, Anderson, Stern, Ansary, Marketing Channels, Sixth Edition,2006, Pearson Education
10. Aaker A. David, Managing Brand Equity,1991,The Free Press
11. Badi R.V, Badi N.V,Rural Marketing,2009, Himalaya Publishing House

12. Keller Lane Kevin, Strategic Brand Manager, Building, Measuring and Managing Brand Equity, 2007, Pearson Prentice Hall.

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Paper/ Course 4A: Advanced Cost and Management Accounting

Course Outcomes

Credit:4

CO1: Identify various cost concepts used for decision making

CO2: Analyze the management control system and responsibility accounting

CO3: Demonstrate the use of budgetary control and management information system in decision making

CO4: Discuss the concept of value analysis, cost control, cost reduction and cost compliance reports

CO5: Examine the various contemporary techniques of cost and management accounting like activity-based costing, target costing etc.

Unit I

Const concepts and Analysis:

- (a) Various cost concepts for decision making; Relevant costs for decision making;
- (b) Cost Volume Profit Analysis; Break Even Point; Limiting factors;
- (c) Short term decision making: pricing, product mix, make or buy, multiple scarce resource problems, shut down etc.

Unit II:

Concept of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre. Responsibility Performance Reporting. Divisional Performance Measurement – Measures of Performance: Return on Investment (ROI) Versus Residual Income (RI); Non- Financial Performance Measures; Transfer Pricing Methods, Safe Harbour Rules.

Unit III:

Budgetary control: Behavioural aspect of Budget, Preparation of Cash Budget and Flexible Budget, Performance Budgeting and Zero-based budgeting.

Unit IV:

Management Information System: Concept, Objectives, Functions, types and nature or Reports and their contents. Application of computer in Management Accounting Purposes.

Unit V:

Value analysis, cost control and cost reduction, and productivity, cost efficiency and effectiveness. Management Audit and Cost Audit. Cost accounting records under companies Act 2013, ,

Unit VI:

Activity based costing; Target Costing, Life Cycle Costing, Throughput Accounting Human Resource Accounting; Environmental Accounting, Management Audit.

Books Recommended:

1. Advanced Cost Accounting- Khan & Jain
2. Cost Accounting- B. Banerjee, PHI Pvt. Ltd., New Delhi..
3. Principles and Practice of Cost Accounting- N.N. Prasad, Book Syndicate.
4. Principles and Application of Cost Accounting- Mitra & Ghosh, Tee Dee Pub.
5. Cost and Management Audit- Saxena, Vishist, Sultan Chand & Sons, New Delhi.

6. Introduction to Management Accounting- Pearson Education, Delhi 092.
 7. Management Control Systems- Anthony, Weldon & Vancil.
 8. Management Accounting- Shastry & Dhameja.
 9. Cost Accounting by B.K. Bhar, Allied Publishing Co. Ltd. Kolkata.
 10. Management Accounting by Anthony and Gobindarajan.
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Paper/Course 4 B: International Financial Management

Credit:4

Course Outcome

- CO1: Identify the concept of international finance and international trade
- CO2: Examine the International Monetary System and various international finance markets
- CO3: Analyse the various aspects of Foreign Exchange Market
- CO4: Examine the various Exchange Rate Theories
- CO5: Identify foreign exchange exposure and hedging strategies

Unit I:

International Financial Management – Nature, Scope and Importance, Growth and Development in International Finance Function of Multinational Firms, International Flow of Funds, Balance of Payments- Components, Factors affecting BOP Account.

Unit II:

International Trade: Gains from International Trade, Theories of International Trade, World Trade Organizations, India's International Trade, International Trade Finance.

Foreign Investment: Foreign Direct Investment (FDI) - Types of FDI, Determinants of FDI, Benefits and Limitations of FDI, FDI Policy of India.

Unit III:

International Monetary System. Exchange Rate Regimes Gold Standard, Gold Exchange Standard, Bretton Woods System, Post- Bretton Woods System, Alternative Exchange Rate regimes- Fixed Exchange Rate and Floating Rate Regimes, Currency Convertibility- Revenue and Capital Account Convertibility.

International Monetary Fund, World Bank and European Monetary System.

Unit IV:

Foreign Exchange Market, Structure of Foreign Exchange Markets and Participants, Types of Transactions, Mechanism of Currency Dealing. Exchange Rate Quotations, Arbitrage, Forward Rates and Future Spot Rates, Network for International Transactions-SWIFT and CHIPS. Foreign Exchange Market in India.

Unit V:

International Parity: Exchange Rate Determination, Factors Influencing Exchange Rates, Exchange Rate Theories: Purchasing Power Parity Theory, Interest Rate Parity, Forward Rate Parity Theory, The Fisher Effect Theory and International Effect Theory, Inter-relationship of Parity Conditions. Exchange Rate Forecasting- Balance of Payment Approach, Monetary Approach, Asset Approach, Portfolio Balance Approach.

Unit VI:

Nature and measurement of exposure and risk- defining foreign exchange exposure and risk, Types of Exposure - transactions exposure, translation exposure, operating exposure, Management of Exposure – Hedging and Operational Techniques.

Books Recommended:

1. Fundamentals of International Financial Management- S. Kevin. Prentice Hall India.
2. International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.

3. International Financial Management- T Siddiah, Pearson
4. International Financial Management- P.G. Apte, Tata McGraw Hill.
5. Multinational Financial Management- Shapiro, Prentice Hall India.

Syllabus Designed by: Prof. S. K. Mahapatra, Department of Commerce, Gauhati University,
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Paper/Course 4 C: Compensation Management

Credit:4

Course Outcomes:

CO1: Analyze compensation management fundamentals, including objectives, influences, and wage theories, and explore compensation policies in India.

CO2: Assess employee compensation's link with the labor market, understand statutory benefits, and apply job design and evaluation methods.

CO3: Develop performance-related compensation systems using metrics like MBO and BARS, and manage team-based rewards.

CO4: Interpret and apply compensation laws like the Payment of Bonus Act 1965 and explore international compensation management.

CO5: Integrate compensation strategies with organizational goals to boost workforce motivation and ensure legal compliance.

Unit-I: Introduction to Compensation Management:

Objectives components, factors influencing compensation, theories of wage determination, Need based minimum wage, Living Wage, Fair Wage, Compensation Benchmarking, Broad band Play Plan, Executive Compensation; Compensation Policies in India.

Unit-II: Employee Compensation and the Labour Market

Unemployment, Employee Benefits, Types, Statutory Employee Benefits in India. Compensation and Job Design- strategies and techniques, components, job specification, Job Evaluation- methods of Job assessment.

Unit III: Performance Related Compensation

Performance Related Pay, Performance Metric, Dimensions of Performance- MBO, BARS, etc. Team based performance, Rewards.

Unit IV: Compensation Laws

Payment of Bonus Act 1965, International Compensation Management, Components and Approaches.

Suggested Readings

- Aswathappa, K. Human resource & personal management (text & cases). New Delhi: Tata McGraw-Hill.
- Mamoria, C. B., & Gankar, S.V. Personal management (text & cases). New Delhi: Tata McGraw-Hill.
- Rao, T. V. (2015). Performance Management: Toward organizational excellence. Sage Publication.
- Compensation planning, George T Mulkovich & Jerry Newmann, McGraw Hill Publication 2.
- Compensation and reward management, B. D. Singh, Excel Public

Paper 4 D: International Marketing

Credit :4

Course Outcome:

CO1: Apply the key terms, definitions, and concepts used in marketing with an international perspective and Anticipate changes in the operating environment of a business on a global level

CO2: Evaluate different cultural, political, and legal environments influencing international trade

CO3: Apply basic internationally oriented marketing strategies

CO4: Evaluate the impact of global trade organizations and agreements, such as the World Trade Organization (WTO)

CO5: Examine the role of various international marketing institutions

Unit I:

Framework of International Marketing: concept, scope its growing importance, factors affecting international marketing; controllable and uncontrollable factors; International Marketing environment: cultural, political, geographical economic and legal requisitions trade clearance (tariff and non-tariff behaviour). Hofstede's dimensions. Management Orientation in Global Marketing.

Unit II:

Market Selection- Market profiling, market segment selection. Market entry strategies: Market Agreements in Force Free trade zones. Organization of International Marketing activities, Organization Structure, Global Marketing Information system and research. Management of Sales force.

Unit III:

International Marketing decision; International product planning Product design strategy, new product development; branding packaging and labeling. International pricing strategy. Pricing objectives, pricing methods dumping, transfer pricing, retrograde pricing,

Unit IV:

International Channels of Distribution; International channel system direct exports, indirect exports, marketing environment and distribution strategies, international logistics. International promotion: determining advertising strategy, communication mix role of export organization, management of sales force.

Unit V:

WTO and trade liberalization; Institutional Framework for International Business ; Central advisory Bodies; Export development councils, commodity boards, Export promotion council, ITPO, STC, MMTC, India's foreign trade and balance of payment position. Export procedure and documentation, export incentives and subsidies. Export Finance- EXIM Bank, Institutional Finance; ECGC and export credit insurance.

Books Recommended:

1. International Marketing- Francis Cherunilam, Himalaya Publishing House.
2. International Marketing- Subhash C. Jain, Asian Book Pvt. Ltd., New Delhi, 2001.
3. International Marketing- Sreenivasan, Prentice Hall India.
4. International Marketing- Onkvisit and Shaw, Pearson.
5. Global Marketing Management- Warren J. Keegan, Pearson.

Paper/Course 5: Research Methodology

Course Outcomes

CO1: Identify the conceptual framework in research methodology and understand the research design

CO2: Select an appropriate sampling technique for a given study

CO3: Classify from one to other methods of collecting primary and secondary data for given study

CO4: Select appropriate tool for hypothesis testing

CO5: Develop a report for research article and Project report

Unit I:

Concept and nature of research, objectives of research, criteria of a good research, social science research, business research, approaches to research-qualitative and quantitative research, types of research- pure and applied research, descriptive and analytical research, exploratory and empirical research, case study research, difficulties of social science research in India. Defining research problem, components of research problem, selection and formulation of research problem; formulation of hypothesis

Unit II

Sampling Design: meaning and significance of sample, sampling process, principles of sampling: essentials of a good sample, methods of sampling: random sampling, stratified sampling, judgment or purposive sampling, double and multistage sampling; determination of sample size.

Unit III:

Data Collection: types of data, methods of collection of primary data, collection secondary data and limitations of secondary data.

Unit IV:

Data processing, analysis and interpretation: steps in data processing, editing, coding, classification and tabulation, analysis and interpretation of data.

Unit V:

Test of Significance and Analysis of Variance (ANOVA): testing of hypothesis, Z-test, chi-square test and F-test; ANOVA: meaning, basics principles, assumptions, one-way and two-way ANOVA.

Unit VI:

Report Writing: Types of report, steps in report writing, format of report, presentation style.

Books Recommended:

1. Research Methodology in Social Science- P. Sarvanavel, Katiab Mahal.
2. Research Methodology in Management- V.P. Michael, Himalaya Publishing House.
3. Research Methodology: Methods and Techniques- C.R. Kothari, New Age International.
4. Research Methodology for Business Students- M. Saunders, Philip Lewis and Adrian Thornhill, Pearson Education.
5. Statistics for Management- R.I. Levin and D.S. Rubin, Prentice Hall of India.

8th semester

Course 1: Organisation Behaviour

Course Outcomes:

CO1: Analyze foundational concepts of Organizational Behavior, emphasizing cultural differences, workforce diversity, and cross-cultural sensitivity.

CO2: Examine personality theories and their impact on workplace behavior, with a focus on perceptual influences and attribution processes.

CO3: Evaluate motivation theories and job design strategies, particularly addressing the role of stress and its management in organizational contexts.

CO4: Investigate the dynamics of organizational structures, strategies, and culture, including conflict management and the influence of power and politics.

CO5: Apply theories of learning and behavior modification to improve performance management and enhance group effectiveness in organizations.

Unit I: Introduction to Organisational Behaviour: Organisation Behaviour Framework; contributing disciplines to OB, Challenges and Opportunities of OB, Cultural Differences and work related attitudes, managing work force diversity, cross cultural sensitivity- Hofstede's dimensions, Managing through knowledge: Behaviour in terms of emerging organisations.

Unit II

Personality, Perception, and Attribution:-

Personality and attitude- Personality determinants- Personality theories- Big Five Personality model, emotional intelligence, individual's personality and work place, organisational socialisation.

Perception- Perceptual Selectivity- Perceptual Errors-Perceptual Organisation- - Impression Management- Attribution in Organisation: process theory and errors.

Unit III

Motivation: motivation at work-design, traditional and modern approach motivating through job design. Stress and wellbeing at work, Approaches to stress; Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress.

Unit IV

Organisational Dynamics

relationship between organisation structure, system, and strategy; Organisational conflict- Managing conflict - reasons, types and strategies, Organisational change and Organisational

development-concept and intervention techniques, organisational culture and climate; Power and Politics.

Unit V

Learning and Reinforcement: Importance and Barriers to learning, Behavioural models and theories of learning- Cognitive and Programmed Learning- Contingencies of Reinforcement- Positive reinforcement- Negative Reinforcement- Behaviour Modification- Performance management.

Unit VI

Group Dynamics: Group behaviour and norms, group decision making, Group Formation- stages of group development, Group effectiveness Cohesiveness, Group think, Work teams in modern work place, Common Threats to Group Effectiveness, Managing Culturally Diverse Group; Negotiation Techniques.

Recommended Books:

1. Organizational Behaviour, latest Ed. - Stephen Robbins, Judge, Sanghi, Pearson.
2. Organizational Behaviour - Fred Luthans, McGraw Hill
3. Organizational Behaviour - K.Aswathappa, Himalaya Publishing.
4. Organizational Behaviour - Jit S.Chandran
5. Human Relations & Organizational Behaviour - R.S.Dwivedi
6. ORGB- A South Asian perspective, Nelson, Quick, Khandelwal, CENGAGE Learning.
7. Understanding Organisational Behaviour, Pareek & Khanna- Oxford University Press.
8. Organisational Behaviour- S.S. Khanka, S. Chand Publishing.



Course 2: Tax Planning

Course Outcome

CO1: Identify the principles of tax planning and management

CO2: Develop tax planning strategies based on the Income Tax Act

CO3: Identify strategies for managing taxation on capital assets and gains, leveraging exemptions to optimize tax liabilities for both long-term and short-term capital gains.

CO4: Examine tax planning techniques for various income sources and understand the taxability of government securities and dividends

CO5: Assess tax planning for partnership firms and companies and other forms of business ventures.

Unit I:

Meaning concept of tax planning and tax management- distinction between tax planning, tax evasion and tax avoidance with illustrations. Tax planning through selection of suitable form of business organization, selection of type of business and industry and location; diversion of income and application of income.

Unit II:

Tax planning through the provisions of section 10 of the Income Tax Act. Relating to 'tax free incomes'- tax planning in regard to salary income of an individual; deductions and exemptions allowed in computing income from salaries and income from house property. Tax planning in regard to setting up and dates of commencement of business, make or buy decision; valuation of stock and export and domestic sales decision.

Unit III:

Capital assets in the context of capital gains and assets outside the purview of capital gains- taxation of long term and short term capital gains and exemptions thereof, for tax planning purposes.

Unit IV:

Tax planning in regard to residuary and non-residuary headings of income from other sources; taxability of interest on government securities and dividend from Indian companies- Tax planning and clubbing of incomes under section 64 of the IT Act. Important factors to be considered in regard to tax planning in case of an individual with reference to splitting of income and investment of surplus funds in selected securities. Tax planning and tax deducted at source and advance payment of tax by an individual assesses.

Unit V:

Tax planning by a partnership firm assessed as such and as association of persons. Tax planning by a company through the timing of payment of statutory dues, joint ventures abroad and foreign collaboration and transfer from holding company to subsidiary. Function of the tax planning department of a company Fringe benefit tax.

Books Recommended:

1. Taxation- Vinod Kr. Singhania, Taxmann Publication, New Delhi.
2. Official publication of national institute of Financial Planning, New Delhi.
3. Official Publication of CBDT, New Delhi.
4. Ial: Direct Taxes, Income Tax, Wealth Tax and Tax Planning; Pearson Education, New Delhi.

Course 3: Global Business Environment

Course Outcomes:

CO1: Analyze global business environments, focusing on economic, legal, political, and cultural factors, with insights into transitioning economies.

CO2: Compare distinctive management styles in Korea, China, and Japan, highlighting key differences and impacts on business operations.

CO3: Evaluate international relations and global issues like the North-South divide, climate change, and migration challenges.

CO4: Examine globalization's effect on industrialization, including the role of the WTO, ethics in MNCs, and entry mode decisions.

CO5: Develop negotiation and cross-cultural communication skills, emphasizing effective styles, strategies, and procedures.

Unit1. Business Environment- Economic, Legal, Political, Cultural Environment. Transition economy.

Unit 2. Management Styles around the world- Korean, Chinese and Japanese Management styles.

Unit 3. International Relations today- International Political Economy, Economic order of the present world, North-South Divide, Regional Organisations, Global Warming and Climate Change, International migration- issues and Challenges.

Unit 4. Globalisation and Industrialisation- The global local dilemma, WTO and World Trade, concepts of techniques of foreign policy, FDI, Ethics and Social responsibility, challenges in MNCs, MNC entry modes, Factors affecting choice of modes.

Unit 5. International negotiations and cross-cultural communications- negotiations & communication styles, strategies, steps and procedure.

Unit 6. Indian Business environment- PSUs- Sickness, revival, restructuring and disinvestment. PPP, India's latest FDI, small business as MNCs. ESG and Sustainability issues in business.

Suggested Readings:

1. Business Environment -Indian and Global perspective; Faisal Ahmed
2. The Business Environment: a global perspective: Ian Worthington and others: Pearson
3. The Global business environment-meeting the challenges-Janet Morrison, Palgrave. McMillian publication
4. Business Environment Text and Cases by Francis Cherunilam

Course 4: Entrepreneurship Management

Course Outcomes:

CO1: Analyze the evolution of entrepreneurship, including its impact on economic development and its significance in the Asia Pacific region.

CO2: Evaluate the interplay between creativity and innovation in entrepreneurship, discussing theories by Schumpeter and Drucker, and profiling successful entrepreneurs.

CO3: Develop plans for entrepreneurial ventures by identifying opportunities and assessing the critical factors that influence venture success globally.

CO4: Assess the external environmental impact on entrepreneurship, focusing on environmental scanning, eco-efficiency, and ethical business practices.

CO5: Explore international markets for new ventures, understanding the changing global landscape and the support structures for international entrepreneurship.

1. Entrepreneurship and Economic Development, Entrepreneurship in Asia Pacific Region.
2. Entrepreneurship and Innovation, Categories and Sources of Innovation, Schumpeter and Drucker's philosophy on Innovation and Entrepreneurship. Creativity-Process and Components, factors influencing Creativity, Linking Creativity, Innovation and Entrepreneurship, Creative problem solving, Cases. Personality of Entrepreneurs.
3. Entrepreneurial Venture Planning-Opportunity recognition, discovery and assessment, Triggers and barriers. Critical factors and stages in new venture development. Small business -national and global context, Characteristics-success and failures, economic and global significance
4. Entrepreneurship and Environmental Assessment-environmental scanning, ecoefficiency and ecopreneurship, economic and industry environment, Ethics and business decisions, ethical considerations, Entrepreneurship in the 21st century.
5. International markets and new venture opportunities, Changing International Environment, Facilitating institutions for International Entrepreneurship Development, Age of gazelles, GEM and its reports, Profiles & Cases (Both domestic & International)
6. Sample Business Plan- Managing key functions- marketing, operational, financial, legal issues. Financing New Ventures- equity finance, debt finance, debt vs. equity, short vs. long term, financing challenges for start-ups.
7. Intellectual property rights- issues and process. Contemporary issues- Social Entrepreneurship, Home based entrepreneur, environmental issues. Case Studies

Suggested Readings:

1. Indian Entrepreneurship and Industries: Challenges Ahead- Dr. Vivek Deolankar, Commonwealth Publishers, New Delhi, 1996.
 2. Management of Small Scale Industries- Dr. Vivek Deolankar, Commonwealth Publishers, New Delhi, 1996.
 3. Entrepreneurship of Small Scale Industries; Concept Growth Management M.U. Deshpande, Deep and Deep Publications, New Delhi, 1982.
 4. Small-Scale Industries and Entrepreneurship- Dr. Vasanta Desai, Himalaya Publishing, 1stEdn. 1995.
 5. Entrepreneurial Challenge in Under Developed Sectors- P. Subba Rao & M. Sundaram, Entrepreneurial Development Programme Series, Kanishka Publishers Distributors, Delhi, 1993.
 6. Self-Mode Impact Making Entrepreneurs- Research Teamby Gautam Raj Jani and M. Akbar Ansari, Entrepreneurship Development Institute of India, Ahmedabad 1988.
 7. No-born- The created entrepreneurs- Jose Subastian and Thakur, Entrepreneurship Development Institute of India, Ahmedabad 1994.
 8. Zimmerer: Essential of Entrepreneurship and Small Business Management, Pearson Education, Delhi-6.
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Course 5 One Seminar/Project Based Course and Presentation 4 Credit

For a Seminar/Project Based Course that requires students to select a project within their specialized field (such as accounting, HR, marketing, or finance), and with supervisors also from the same specialization

CO1: Identify and articulate key concepts and issues related to a specific topic within the field, integrating current research and theories in preparation for a seminar or project.

CO2: Develop and execute a project that applies theoretical knowledge to practical situations, demonstrating creativity and analytical skills in addressing real-world problems.

CO3: Utilize appropriate research methodologies and data collection techniques to gather, analyze, and interpret data relevant to their seminar topic or project.

CO4: Construct a well-organized presentation that clearly communicates the objectives, methodology, results, and implications of the seminar or project, adhering to academic and professional standards.

CO5: Effectively defend the project or seminar findings and methodologies in an academic setting, demonstrating the ability to engage with critical feedback and questions from an audience.