



**ROYAL SCHOOL OF COMMERCE**

**(RSC)**

**DEPARTMENT OF COMMERCE**

**COURSE STRUCTURE & SYLLABUS**

**(BASED ON NATIONAL EDUCATION POLICY 2020)**

**FOR**

**B.COM**

**(4 YEARS SINGLE MAJOR)**

**W.E.F**

**AY - 2024 – 25**

## **Preamble**

The National Education Policy (NEP) 2020 conceives a new vision for India's higher education system. It recognizes that higher education plays an extremely important role in promoting equity, human as well as societal well-being and in developing India as envisioned in its Constitution. It is desired that higher education will significantly contribute towards sustainable livelihoods and economic development of the nation as India moves towards becoming a knowledge economy and society.

If we focus on the 21<sup>st</sup> century requirements, the higher education framework of the nation must aim to develop good, thoughtful, well-rounded, and creative individuals and must enable an individual to study one or more specialized areas of interest at a deep level, and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, spirit of service, and twenty-first-century capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects. A quality higher education should be capable enough to enable personal accomplishment and enlightenment, constructive public engagement, and productive contribution to the society. Overall, it should focus on preparing students for more meaningful and satisfying lives and work roles and enable economic independence.

Towards the attainment of holistic and multidisciplinary education, the flexible curricula of the University will include credit-based courses, projects in the areas of community engagement and service, environmental education, and value-based education. As part of holistic education, students will also be provided with opportunities for internships with local industries, businesses, artists, crafts persons, and so on, as well as research internships with faculty and researchers at the University, so that students may actively engage with the practical aspects of their learning and thereby improve their employability.

The undergraduate curriculums are diverse and have varied subjects to be covered to meet the needs of the programs. As per the recommendations from the UGC, introduction of courses related to Indian Knowledge System (IKS) is being incorporated in the curriculum structure which encompasses all of the systematized disciplines of Knowledge which were developed to a high degree of sophistication in India from ancient times and all of the traditions and practices that the various communities of India—including the tribal communities—have evolved, refined and preserved over generations, like for example Vedic Mathematics, Vedangas, Indian

Astronomy, Fine Arts, Metallurgy, etc.

At RGU, we are committed that at the societal level, higher education will enable each student to develop themselves to be an enlightened, socially conscious, knowledgeable, and skilled citizen who can find and implement robust solutions to its own problems. For the students at the University, Higher education is expected to form the basis for knowledge creation and innovation thereby contributing to a more vibrant, socially engaged, cooperative community leading towards a happier, cohesive, cultured, productive, innovative, progressive, and prosperous nation.”

### **Introduction:**

The National Education Policy (NEP) 2020 clearly indicates that higher education plays an extremely important role in promoting human as well as societal well-being in India. As envisioned in the 21st-century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals. According to the new education policy, assessments of educational approaches in undergraduate education will integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) that will lead to positive learning outcomes. This will lead to develop creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning, and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning. and more in-depth learning.

The NEP highlights that the following fundamental principles that have a direct bearing on the curricula would guide the education system at large, viz.

- i. Recognizing, identifying, and fostering the unique capabilities of each student to promote her/his holistic development.
- ii. Flexibility, so that learners can select their learning trajectories.
- iii. Multidisciplinary and holistic education across the sciences, social sciences, arts, humanities, and sports for a multidisciplinary world.
- iv. Emphasis on conceptual understanding rather than rote learning, critical thinking to encourage logical decision-making and innovation; ethics and human & constitutional values, and life skills such as communication, teamwork, leadership, and resilience.

- v. Extensive use of technology in teaching and learning, removing language barriers, increasing access for Divyang students, and educational planning and management.
- vi. Respect for diversity and respect for the local context in all curricula, pedagogy, and policy.
- vii. Equity and inclusion as the cornerstone of all educational decisions to ensure that all students can thrive in the education system and the institutional environment are responsive to differences to ensure that high-quality education is available for all.
- viii. Rootedness and pride in India, and its rich, diverse, ancient, and modern culture, languages, knowledge systems, and traditions.

B.Com. programme of the Assam Royal Global University is devised to enable and empower students to acquire knowledge, skills and abilities to blend the contemporary realities concerning the business domain. This programme provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition in the light of sustainable growth. It aims at infusing conceptual understanding to equip students to deal with business realities of today and groom them to drive and face the future challenges. The exposure of the students to the world of technology and digitization in the relevant field is also encouraged as envisaged by the scholars and policymakers. This programme is designed to foster and cultivate entrepreneurial mindset and skills besides inculcating ethical, cultural and constitutional values.

### **Aims of the Programme:**

This programme primarily aims:

- To deliver student-centric, interactive and outcome-oriented knowledge and wisdom.
- To develop human resource to act as think-tank in nation-building endeavour;
- To develop ethically conscious business philosophers to propagate social responsibility.
- To develop entrepreneurial education/skills.
- To develop ready to be employed business professionals.
- To develop business scientists, researchers and consultants.
- To develop teachers with core business competencies.
- To develop holistic managers with interdisciplinary knowledge and
- To create a citizen of Naba-Bharat with a global outlook.

## **Approach to Curriculum planning Choice Based Credit System (CBCS) By UGC**

Under the CBCS system, the requirement for awarding a degree or diploma or certificate is prescribed in terms of the number of credits to be earned by the students. This framework is being implemented in several universities across States in India. The main highlights of CBCS are as below [2]:

- The CBCS provides flexibility in designing curriculum and assigning credits based on the course content and learning hours.
- The CBCS provides for a system wherein students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning.
- CBCS also provides opportunity for vertical mobility to students from a bachelor's degree programme to masters and research degree programmes.

### **Definitions**

#### **Academic Credit**

Academic credit is a unit by which a course is weighted. It is fixed by the number of hours of instructions offered per week. As per the National Credit Framework [2];

**1 Credit = 30 NOTIONAL CREDIT HOURS (NCH)**

**Yearly Learning Hours = 1200 Notional Hours (@40 Credits x 30 NCH)**

<b>30 Notional Credit Hours</b>		
<b>Lecture/Tutorial</b>	<b>Practicum</b>	<b>Experiential Learning</b>
1 Credit = 15 -22 Lecture Hours	10-15 Practicum Hours	0-8 Experiential Learning Hours

**Course of Study:**

Course of study indicates pursuance of study in a particular discipline/programme. Discipline/Programmes shall offer Major Courses (Core), Minor Courses, Skill Enhancement Courses (SEC), Value Added Courses (VAC), Ability Enhancement Compulsory Courses (AECCs) and Interdisciplinary courses.

**Disciplinary Major:**

The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester will be devoted to seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic.

**Disciplinary/interdisciplinary minors:**

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take a sufficient number of courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor at the end of the second semester, after exploring various courses.

**Courses from Other Disciplines (Interdisciplinary):**

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12<sup>th</sup> class) in the proposed major and minor stream under this category.

*i. Natural and Physical Sciences:* Students can choose basic courses from disciplines such as Natural Science, for example, Biology, Botany, Zoology, Biotechnology, Biochemistry, Chemistry, Physics, Biophysics, Astronomy and Astrophysics, Earth and Environmental Sciences, etc.

**ii. Mathematics, Statistics, and Computer Applications:** Courses under this category will facilitate the students to use and apply tools and techniques in their major and minor disciplines. The course may include training in programming software like Python among others and applications software like STATA, SPSS, Tally, etc. Basic courses under this category will be helpful for science and social science in data analysis and the application of quantitative tools.

**iii. Library, Information, and Media Sciences:** Courses from this category will help the students to understand the recent developments in information and media science (journalism, mass media, and communication)

**iv. Commerce and Management:** Courses include business management, accountancy, finance, financial institutions, fintech, etc.,

**v. Humanities and Social Sciences:** The courses relating to Social Sciences, for example, Anthropology, Communication and Media, Economics, History, Linguistics, Political Science, Psychology, Social Work, Sociology, etc. will enable students to understand the individuals and their social behaviour, society, and nation. Students be introduced to survey methodology and available large-scale databases for India. The courses under humanities include, for example, Archaeology, History, Comparative Literature, Arts & Creative expressions, Creative Writing and Literature, language(s), Philosophy, etc., and interdisciplinary courses relating to humanities. The list of Courses can include interdisciplinary subjects such as Cognitive Science, Environmental Science, Gender Studies, Global Environment & Health, International Relations, Political Economy and Development, Sustainable Development, Women's, and Gender Studies, etc. will be useful to understand society.

**Ability Enhancement Courses (AEC):** Modern Indian Language (MIL) & English language focused on language and communication skills. Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills.

The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity. They would also enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language, as well as to provide a reflective

understanding of the structure and complexity of the language/literature related to both the MIL and English language. The courses will also emphasize the development and enhancement of skills such as communication, and the ability to participate/conduct discussion and debate.

**Skill Enhancement Course (SEC):** These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students and should be related to Major Discipline. They will aim at providing hands-on training, competencies, proficiency, and skill to students. SEC course will be a basket course to provide skill-based instruction. For example, SEC of English Discipline may include Public Speaking, Translation & Editing and Content writing.

A student shall have the choice to choose from a list, a defined track of courses offered from 1<sup>st</sup> to 3<sup>rd</sup> semester.

#### **Value-Added Courses (VAC):**

**i. *Understanding India:*** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

**ii. *Environmental science/education:*** The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future



quality of people's lives.

**iii. Digital and technological solutions:** Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

**iv. Health & Wellness, Yoga education, sports, and fitness:** Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

These are a common pool of courses offered by different disciplines and aimed towards embedding ethical, cultural and constitutional values; promote critical thinking India knowledge systems; scientific temperament of students.

### **Summer Internship /Apprenticeship:**

The intention is induction into actual work situations. All students must undergo 4 weeks summer internships / Apprenticeships after the completion of forth semester end examination in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the *summer term*. Students should take up opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will also undergo 4-credit work-based learning/internship during the summer term to get a UG Certificate.

Important guidelines pertaining to Summer Internship project are as under: -

1. Tenure of Internship: 4 weeks
2. Selection of Organization
  - a. Student must seek the approval of the faculty guide prior to confirming the selection of the company where he/she wishes to intern with.
  - b. The work profile of the intern should be such that it adds value to the respective professions that he/she wishes to pursue after the Bachelor of Commerce (Hons) programme.
  - c. Work profile such as that of front office -reception, door to door sales promotion, rerecording or typing (pure data entry), review of reports, mere observation and the likes of same are not considered as valid internships.
3. Submission of Weekly Work done reports
  - a. During the internship period, students must submit weekly work done reports to the faculty guides.
  - b. These reports should capture work done daily with a minimum of 8 hours per day work.
  - c. Work done reports must be duly reviewed and signed by the supervisor of the intern (where the student is interning). Subsequently, at the end of each week, the report should be sent to the faculty guides for review.
  - d. Failure to submit the weekly work done reports would lead to deduction of marks/ cancellation of the summer internship project.

Format of the weekly work done report is as under: -

Date	Time: From	Time: To	Work Assigned	Learning outcome	Signature of the Internship supervisor

***Community engagement and service:***

The curricular component of ‘community engagement and service’ seeks to expose students to the socio- economic issues in society so that the theoretical learning’s can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.

***Field-based learning/minor project:*** The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio- economic contexts. It will

aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

### **Indian Knowledge System:**

In view of the importance accorded in the NEP 2020 to rooting our curricula and pedagogy in the Indian context all the students who are enrolled in the four-year UG programmes are encouraged to take an adequate number of courses in IKS so that the ***total credits of the courses taken in IKS amount to at least five per cent of the total mandated credits (i.e. min.8 credits for a 4 yr. UGP & 6 credits for a 3 yr. UGP).*** The students may be encouraged to take these courses, preferably *during the first four semesters of the UG programme*. At least half of these mandated credits should be in courses in disciplines which are part of IKS and are related to the major field of specialization that the student is pursuing in the UG programme. They will be included as a part of the total mandated credits that the student is expected to take in the major field of specialization. The rest of the mandated credits in IKS can be included as a part of the mandated Multidisciplinary courses that are to be taken by every student. All the students should take a Foundational Course in Indian Knowledge System, which is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. The foundational IKS course should be broad-based and cover introductory material on all aspects. Wherever possible, the students may be encouraged to choose a suitable topic related to IKS for their project work in the 7/8<sup>th</sup> semesters of the UG programme.

### **Experiential Learning:**

One of the most unique, practical & beneficial features of the National Credit Framework is assignment of credits/credit points/ weightage to the experiential learning including relevant experience and professional levels acquired/ proficiency/ professional levels of a learner/student. Experiential learning is of two types:

- a. Experiential learning as part of the curricular structure* of academic or vocational program. E.g., projects/OJT/internship/industrial attachments etc. This could be either

within the Program- internship/ summer project undertaken relevant to the program being studied or as a part time employment (not relevant to the program being studied- up to certain NSQF level only). In case where experiential learning is a part of the curricular structure the credits would be calculated and assigned as per basic principles of NCrF i.e., 40 credits for 1200 hours of notional learning.

***b. Experiential learning as active employment*** (both wage and self) post completion of an academic or vocational program. This means that the experience attained by a person after undergoing a particular educational program shall be considered for assignment of credits. This could be either Full or Part time employment after undertaking an academic/ Vocation program.

In case where experiential learning is as a part of employment the learner would earn credits as weightage. The maximum credit points earned in this case shall be double of the credit points earned with respect to the qualification/ course completed. The credit earned and assigned by virtue of relevant experience would enable learners to progress in their career through the work hours put in during a job/employment.

### **Award of Degree**

The structure and duration of undergraduate programmes of study offered by the University as per NEP 2020 include:

1. Undergraduate programmes of either 3 or 4-year duration with Single Major, with multiple entry and exit options, with appropriate certifications:
2. UG Certificate: Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
3. UG Diploma: Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
4. 3-year UG Degree: Students who will undergo a 3-year UG programme will be awarded

UG Degree in the Major discipline after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.

5. 4-year UG Degree (Honors'): A four-year UG Honors' degree in the major discipline will be awarded to those who complete a four-year degree programme with 160 credits and have satisfied the credit requirements as given in Table 6 in Section 5.

6. 4-year UG Degree (Honors with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a Faculty Member of the University. The research project/dissertation will be in the major discipline. The students, who secure 160 credits, including 12 credits from a research project/dissertation, will be awarded UG Degree (Honors with Research).

(Note: UG Degree Programmes with Single Major: A student must secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a single major. For example, in a 3-year UG programme, if the total number of credits to be earned is 120, a student of Commerce with a minimum of 60 credits will be awarded a B.Com. with a single major. Similarly, in a 4-year UG programme, if the total number of credits to be earned is 160, a student of Commerce with a minimum of 80 credits will be awarded a B.Com. (Hons./Hon. With Research) in a 4-year UG programme with single major. Also the 4-year Bachelor's degree programme with Single Major is considered as the preferred option since it would allow the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student.)

### ***Award of Degree and Credit Structure with ME-ME***

<b>Award</b>	<b>Year</b>	<b>Credits to earn</b>	<b>Additional Credits</b>	<b>Re-entry allowed within(yrs)</b>	<b>Years to Complete</b>
UG Certificate	1	40	4	3	7
UG Diploma	2	80	4	3	7
3-yearUGDegree(Major)	3	120	x	X	X
4-year UG Degree(Honours)	4	160	x	X	X
<b>Award</b>	<b>Year</b>	<b>Credits to earn</b>	<b>Additional Credits</b>	<b>Re-entry Allowed within(yrs)</b>	<b>Years to Complete</b>
4-year UG Degree (Honors with Research):	4	160	Students who secure cumulative 75% Marks and above in the first six semesters		

### **GRADUATE ATTRIBUTES IN B.COM.**

After completing this programme the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

**GA 1: Disciplinary Knowledge:** The curriculum planning of B.Com programme envisages the students demonstrating comprehensive knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc. This will enable the students to put into practice the modern ways and means of dealing with the rapidly changing aspects in the dynamic business world overcome the resistances.

**GA 2: Complex problem solving:** Exposure to contemporary pedagogy will enhance students' understanding of real-life situations by means of case-studies. This will polish their ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems. The content is organized in such a way that the students would be able to examine and evaluate from diverse perspectives and recommend personalized solutions based on their own sensibilities.

**GA 3: Analytical and critical thinking:** The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. Exposure to contemporary pedagogy will enhance their understanding of real-life situations by means of case-studies.

**GA 4: Creativity:** The graduates of this programme will be inculcated the habit of ‘thinking out of the box’ and deal with problems and situations to complex problems in unfamiliar contexts by adopting innovative, imaginative, lateral thinking, interpersonal skills, and emotional intelligence.

**GA 5: Communication skills:** The curriculum of B.Com programme have provision to make the students adept in listening, reading texts and research papers and present complex information in a simple, clear and concise manner to various groups/ audiences through appropriate media.

**GA 6: Research related skills:** The curriculum of this programme will infuse the skill set and capability for providing an insight of research in Commerce and interdisciplinary areas and to facilitate those who aspire for pursuing research. They will further be able to identify the developments in various branches of Commerce and Business. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

**GA 7: Collaboration:** The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

**GA 8: Leadership readiness/qualities:** The students of the programme will be equipped with the idea of leadership qualities. They will be encouraged to take leadership role and plan the tasks of a team/organisation and give directions to achieve the purpose.

**GA 9: Digital and technological skills:** This course will equip the students with the use technological aids for learning like computerized accounting system, computer applications etc. which is a necessity in this era of digitization. They will be capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes. Components related to technological changes are incorporated at the slightest opportunity which will foster digital literacy.

**GA 10: Environmental awareness and action:** In line with the global trend to work for sustainable earth and its inhabitants, the students will be made aware of the importance of protecting the environment and work to mitigate the effects of environmental degradation. In this direction students will be helped to develop the technique of scientific waste management, conservation of biological natural resources, and promotion of sustainable development and living.

## **PROGRAMME OUTCOMES FOR B.COM**

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to B. Com qualification.

Programme learning outcomes for B.Com includes various subject specific skills, generic skills, ability enhancement skills, value addition for lifelong learning etc. The programme aims to instill creativity, critical thinking, the power of scientific reasoning, ethical and constitutional values while imparting classroom and field-based teaching. The programme learning outcomes of B.Com is also to enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution.

B. Com Degree results in giving comprehensive knowledge of Accounting, Finance, Management, Marketing, Business and Corporate Law, Economics, Tax including various practical based courses enhancing skill in accounting software, digital, marketing etc. enhancing skill in accounting software, digital marketing.

**PO 1: Knowledge of Commerce:** Ability to attain knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting, and taxation etc.

**PO 2: Develop complex problem-solving skills:**

- Ability to solve problems associated with various business situations and real-life situations like opening a bank account or operations involving internet banking.
- Ability to enhance analytical skills and enable to comprehend solutions to sustain problems originating in the diverse management areas.

**PO 3: Develop analytical and critical thinking skills:**

- Ability to attain exposure to contemporary pedagogy which will enhance their understanding of real-life situations by means of case-studies.
- Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems.

**PO 4: Enhancing the creativity skills:**

- Ability to provide out of the box solutions to various issues related to business and commerce.
- Ability to make a name for themselves by developing innovative products or providing innovative services.



**PO 5: Develop effective communication skills:**

- Ability to communicate long standing unsolved problems in commerce.
- Ability to listen to and read carefully various viewpoints and engage with them.
- Ability to use critical concepts and categories with clarity.
- Ability to lead group discussions.
- Ability to retain, build and transfer critical reading skills.

**PO 6: Develop research-related skills:**

- Ability to identify research gaps, formulate research questions and ascertain relevant sources to find substantive explanations.
- Ability to identify the developments in various branches of Commerce and Business

**PO 7: Develop the ability of Team building:**

- Ability to inculcate teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition.
- Ability to successfully complete projects within stipulated time.

**PO 8: Develop sound leadership qualities:**

- Ability to gain perspective from various dimensions and develop the quality of being a successful leader.

**PO 9: Develop skills related to Information and Communication Technology (ICT) and digital Literacy:**

- Ability to use various technical ICT tools (like spreadsheets) for exploring, analysis, and using the information for business purposes.
- Ability to use technological aids for learning like computerized accounting systems, computer applications etc.

**PO 10: Awareness about environmental issues and sustainable development:**

- Ability to understand the significance of sustainable development and preservation of the environment.
- Develop ideas to protect the environment in the process of undertaking business and commerce.

## Assessment Methods

Methods	Weightage
Semester End Examination	50%
Internal Assessment	50%
<b>Total</b>	<b>100%</b>

Internal assessment is based on – Mid-semester Examination, Class test, Assignment, Project, Viva-voce, attendance of the student, seminar, group discussion, field work, display etc.

## THEORY

	Component of Evaluation	Marks	Frequency	Code	Weightage (%)
<b>A</b>	<b>Continuous Evaluation</b>				
i	Class test	Combination of any three from (i) to (v) with 5 marks each	1-3	C	35%
ii	Home Assignment		1-3	H	
iii	Project		1	P	
iv	Seminar		1-2	S	
v	Viva-Voce		1-2	V	
vi	MSE	MSE shall be of 10 marks	1-3	Q/C T	10%
vii	Attendance	Attendance shall be of 5 marks	100%	A	5%
<b>B</b>	<b>Semester End Examination</b>		1	SEE	50%
	<b>Internship</b>				<b>100%</b>

## PRACTICAL

	Component of Evaluation	Marks	Frequency	Code	Weightage (%)
<b>A</b>	<b>Continuous Evaluation</b>				
i	Class Test	Combination	1-3	C	
ii	Home Assignment	of any three from (i) to (v) with 5 marks each	1-3	H	35% 10%
iii	Live Project		1	P	
iv	Seminar		1-2	S	
v	Viva-Voce		1-2	V	
vi	MSE	MSE shall	1-3	Q/CT	
		be of 10 marks			
vii	Attendance	Attendance shall be of 5 marks	100%	A	5%
<b>B</b>	<b>Semester End Examination</b>		1	SEE	50%
	Project				<b>100%</b>

## STRUCTURE OF THE SYLLABUS FOR ROYAL SCHOOL OF COMMERCE B.COM

1 <sup>st</sup> SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M101	Financial Accounting	100	3	2-1-0
	COM042M102	Business Organization and Management	100	3	2-1-0
Minor	COM042N101	Indian Financial System	100	3	2-1-0
Interdisciplinary (IDC)	IKS992K101	Introduction to Indian Knowledge System-I	100	3	2-1-0
Ability Enhancement course (AEC)	CEN982A101	Communicative English-I	100	1	1-0-0
	BHS982A102	Behavioral Science-I	100	1	1-0-0
Skill Enhancement Course (SEC)	COM042S111	Accounting Software-I	100	3	0-0-6
Value Added Course (VAC)		VAC-1 (To be chosen from pool of subjects)	100	3	3-0-0
		Courses from Swayam/Moocs/NPTEL		2	
<b>TOTAL CREDIT FOR 1<sup>st</sup> SEMESTER</b>				22	
2 <sup>nd</sup> SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M201	Principles of Marketing	100	3	2-1-0
	COM042M202	Business Laws	100	3	2-1-0
Minor	COM042N201	Corporate Accounting	100	3	2-1-0
IDC	IKS992K201	Indian Knowledge System-II	100	3	2-1-0
AEC	CEN982A201	Communicative English-II	100	1	1-0-0
	BHS982A202	Behavioural Science-II	100	1	1-0-0
SEC	COM042S211	Accounting Software-II	100	3	0-0-6
VAC		VAC-2	100	3	3-0-0
		Courses from Swayam/Moocs/NPTEL	100	2	
<b>TOTAL CREDIT FOR 2<sup>nd</sup> SEMESTER</b>				22	
3 <sup>rd</sup> SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M301	Management Principles and Applications	200	4	3-1-0
	COM042M302	Advanced Financial Accounting	200	4	3-1-0
Minor	COM042N210	Business Mathematics and Statistics	200	3	3-1-0
IDC	COM042I301	Basics of Accounting (RSC offers to RGU)	100	3	2-1-0
		RSC students chooses from pool of subjects offered by other depts.	100	3	2-1-0

AEC	CEN982A301	Communicative English- III	100	1	1-0-0
	BHS982A302	Behavioural Science- III	100	1	1-0-0
SEC	COM042S301	Investment in Stock Market	200	3	2-1-0
		Courses from Swayam/Moocs /NPTEL	100	2	
<b>TOTAL CREDIT FOR 3<sup>rd</sup> SEMESTER</b>				22	
<b>4<sup>th</sup> SEMESTER</b>					
<b>COMPONENT</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>LEVEL</b>	<b>CREDIT</b>	<b>L-T-P</b>
Major (Core)	COM042M401	Financial Management	200	4	3-1-0
	COM042M402	Income Tax Law and Practice	200	4	3-1-0
	COM042M403	Trade and Commerce in Ancient India	200	4	3-1-0
Minor	COM042N401	Corporate Law	200	3	2-1-0
	COM042N402	Business Economics	200	3	2-1-0
AEC	CEN982A401	Communicative English-	100	1	1-0-0
	BHS982A402	Behavioural Science-IV	100	1	1-0-0
		Courses from Swayam/Moocs /NPTEL		2	
<b>TOTAL CREDIT FOR 4<sup>th</sup> SEMESTER</b>				22	
<b>5<sup>th</sup> SEMESTER</b>					
<b>COMPONENT</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>LEVEL</b>	<b>CREDIT</b>	<b>L-T-P</b>
Major (Core)	COM042M501	Entrepreneurship and Small Business Management	300	4	3-1-0
	COM042M502	Management Accounting	300	4	3-1-0
Major (Core) Any One of the following	COM042M503	Customer Relationship and Advertising	300	4	3-1-0
	COM042M504	Human Resource Management	300	4	3-1-0
	COM042M505	Cost Accounting	300	4	3-1-0
	COM042M506	Insurance & Risk Management	300	4	3-1-0
Minor	COM042N501	Digital Marketing	300	4	3-1-0
Internship	COM042M527	Summer Internship	300	4	
<b>TOTAL CREDIT FOR 5<sup>th</sup> SEMESTER</b>				20	
<b>6<sup>th</sup> SEMESTER</b>					
<b>COMPONENT</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>LEVEL</b>	<b>CREDIT</b>	<b>L-T-P</b>
Major (Core)	COM042M601	Supply Chain Management	300	4	3-1-0
	COM042M602	Auditing and Assurance	300	4	3-1-0
	COM042M603	Goods and Service Tax	300	4	3-1-0
	COM042M604	Services Marketing	300	4	3-1-0

Major (Core) (Choose any 1 from the following)	COM042M605	Financial Statement Analysis	300	4	3-1-0
	COM042M606	Industrial Relations and Labour Legislations	300	4	3-1-0
	COM042M607	Portfolio Management	300	4	3-1-0
Minor	COM042N601	Banking Law and Practices	300	4	3-1-0
<b>TOTAL CREDIT FOR 6<sup>th</sup> SEMESTER</b>				20	

<b>7<sup>th</sup> SEMESTER</b>					
<b>COMPONENT</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>LEVEL</b>	<b>CREDIT</b>	<b>L-T-P</b>
Major (Core)	COM042M701	Sustainability Reporting	400	4	<b>3-1-0</b>
Major (Core)	COM042M702	Strategic Performance Management	400	4	<b>3-1-0</b>
Major (Core)	COM042M703	Marketing Research	400	4	<b>3-1-0</b>
Major (Core)	COM042M704	Forensic Accounting	400	4	<b>3-1-0</b>
Minor	COM042N701	Rural Development	400	4	<b>3-1-0</b>
<b>TOTAL CREDIT FOR 7<sup>th</sup> SEMESTER</b>				20	
<b>8<sup>th</sup> SEMESTER</b>					
<b>COMPONENT</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>LEVEL</b>	<b>CREDIT</b>	<b>L-T-P</b>
Major (Core)	COM042M801	International Financial Management	400	4	<b>3-1-0</b>
Major (Core)	COM042N801	Research Methodology	400	4	<b>3-1-0</b>
Major (Core)	COM042M822	Dissertation	400	12	0-0-0
<b>In lieu of Project</b>					
Major (Core)	COM042M803	Product and Brand Management	400	4	<b>3-1-0</b>
Major (Core)	COM042M804	Corporate Tax Planning	400	4	<b>3-1-0</b>
Major (Core)	COM042M805	Behavioural Finance	400	4	<b>3-1-0</b>
<b>TOTAL CREDIT FOR 8<sup>th</sup> SEMESTER</b>				20	

## SYLLABUS (1<sup>ST</sup> SEMESTER)

**Subject Name: FINANCIAL ACCOUNTING**

**Type of Course: Major**

**Paper Code: COM042M101**

**Course Level: 100**

**Credit Units: 03**

**Scheme of Evaluation: THEORY**

**L-T-P-C –2-1-0-3**

**Course Objective:** The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

### Course Outcomes:

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO1	Recall the basic concept of financial accounting.	BT1
CO2	Understand the role accounting in business.	BT2
CO3	Apply the basic principles and procedures of accounting.	BT3
CO4	Analyse the transactions of a business for the preparation of financial statements.	BT4

### Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	<b>A. Theoretical Framework of Financial Accounting:</b> i. Accounting as an information system: users and their needs, qualitative characteristics. Functions, advantages and limitations and branches of accounting. Bases of accounting: cash and accrual basis.	15

	ii. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles (GAAP). iii. Financial accounting standards: Concept, benefits and procedure for issuing accounting standards in India. Accounting Standard (AS) and Indian Accounting Standard (Ind-AS); International Financial Reporting Standards (IFRS): Need and procedures <b>B. Measurement of Business Income</b> (i) Concept and measurement of Revenue and Business Income; relevance of continuity doctrine, accounting period and matching concept in the measurement of business income; Objectives of measurement of Business income (ii) Change in method of Depreciation and its impact on measurement of business income – Straight Line Method, Written down value Method & Units of production method. (iii) Impact of inventory valuation on measurement of business income –FIFO, LIFO, Weighted Average Methods.	
<b>II.</b>	<b>Accounting Process &amp; Final Accounts</b> Recording of transactions–Identifications of transactions-Capital Items & Revenue Items, Journal Entries &Ledge Accounts; Trial Balance, Preparation of financial statements of non-corporate business entities.	<b>15</b>
<b>III</b>	<b>Accounting for Branches:</b> Meaning of Branch Accounting; Concept of dependent branches; Accounting aspects-debit or system, stock and debtors' system, branch Final account system and wholesale basis system; Independent branches-concept.	<b>15</b>
<b>IV</b>	<b>Departmental Accounts:</b> Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts; inter-department transfer.	<b>15</b>
<b>TOTAL</b>		<b>60</b>

**Textbook:**

1. Hanif. M & Mukherjee, (2017), *Financial Accounting*, Tata McGraw Hill. New Delhi
2. Bhattacharya, Ashish, (2017), *Essentials of Financial Accounting*, PHI Learning, Delhi

**Reference Books:**

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S. Chand Publication, New Delhi
3. Maheshwari, S.N., Maheshwari, S.K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd

**NOTE: Latest edition of the readings may be used.**



**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numerical, analytical and theoretical cases.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>60 hours</b>		<b>30 hours</b> <ol style="list-style-type: none"> <li><b>1. Projects</b></li> <li><b>2. Group Discussion</b></li> <li><b>3. Case Studies</b></li> </ol>

**Subject Name: BUSINESS ORGANIZATION AND MANAGEMENT**

**Type of Course: Major**

**Paper Code: COM042M102**

**Course Level:100**

**Credit Units:03**

**Scheme of Evaluation: THEORY**

**L-T-P-C–2-1-0-3**

### **Course Objective**

The course aims to familiarize the students with the world of business by providing the basic concepts related to business and its environment, different forms of business organizations, their features and management along with the basics of entrepreneurship.

### **Course Outcomes**

After completing the course, the student shall be able to:		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO1</b>	<b>Define</b> the various concepts related to business organization and management	<b>BT1</b>
<b>CO2</b>	Explain the various functions of management.	<b>BT2</b>
<b>CO3</b>	<b>Select</b> various forms of business organizations and identify the features, merits and demerits of taking practical examples	<b>BT3</b>
<b>C4</b>	<b>Examine</b> the suitability of each form of business organization and business environment for conducting healthy business.	<b>BT 4</b>

Modules	Topics & Course Contents	Periods
I.	<b>Introduction to Business:</b> Concept and objectives of Business; Interface between business, government, society, and environment. The distinction between business, commerce, and trade. Social Responsibility of Business – Meaning, nature, scope, arguments in favor of and against social responsibility. Stakeholders of social responsibility, Profit maximization and social responsibility. Concept of Business Ethics. Concept of CSR and Provisions of Companies Act 2013 on Corporate Social Responsibility.	15
II.	<b>Forms of Business Organizations:</b> Business Organization – Meaning, nature, and scope of business organization. Business–Types of business organizations (Sole-proprietorship, Partnership, Company and Cooperative), meaning, features, merits and demerits and differences among them. MNC’s–features, forms, merits and demerits Franchising–features, forms, merits and demerits; Joint Sector–features, merits and demerits; importance of joint sector in Indian perspective	15
III.	<b>Business Combinations and Business Environment:</b> Business Combinations: causes, types, importance, advantages and disadvantages; Merger, Acquisition and Amalgamation. Business Environment -Meaning, significance, and components. Concept of virtual and learning organization. Emerging trends and challenges in business of 21 <sup>st</sup> Century.	15
IV	Significance of Management Management – concept, feature, functions, objectives, and importance, Management as Science, Art and Profession Levels of Management; Management Vs Administration; functions and role of a manager, Coordination- the essence of management.	15
<b>TOTAL</b>		<b>60</b>

**Text Book:**

1. Shukla M.C.; *Business Organisation and Management*, S.Chand, New Delhi.

**Reference Books:**

1. Tulsian, P.C. & Pandey, V. (2008); *Business Organization and Management*, Pearson Education, New Delhi.
2. Gupta R.N. (2006). *Business Organisation and Management*, S.Chand, New Delhi.
3. Sherlekar, S.A. (2017), *Modern Business Organization and Management*; Himalaya Publishing House, New Delhi.

**NOTE: Latest edition of the readings may be used Teaching Learning Process:** The teaching learning process would include classroom lectures, project reports by students, presentation by students, supported by case studies to enable an understanding of relevant concepts of business, its forms and the concept of entrepreneurship.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours
		<ol style="list-style-type: none"> <li>1. Projects</li> <li>2. Group Discussion</li> <li>3. Case Studies</li> </ol>

**Subject Name: INDIAN FINANCIAL SYSTEM**  
**Type of Course: Minor**  
**Paper Code: COM042N101**  
**CourseLevel:100**  
**CreditUnits:03**  
**Scheme of Evaluation: THEORY**  
**L-T-P-C-2-1-0-3**

#### Course Objectives:

The objectives of the course are to provide an understanding of the structure of Financial System and to provide an insight into the constituents of Indian financial system and its general operations.

#### Course Outcomes:

On completion of this course students will be able to:

COs	Course Outcomes:	Blooms Taxonomy Level
CO1	<b>Define</b> the various components of the financial system.	<b>BT1</b>
CO2	<b>Understand</b> the different types of financial markets, institutions, instruments, and services.	<b>BT2</b>
CO3	<b>Identify</b> the role of financial markets and institutions.	<b>BT3</b>
CO4	<b>Analyse</b> the role of regulatory bodies.	<b>BT4</b>

### Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	<b>Financial System:</b> Meaning, features, components and functions of Financial System, Relationship between financial system and Economic development. Evolution of Indian Financial system-pre independence, post-independence, and post liberalization. Present day structure and special features.	15
II	<p><b>Financial Market:</b></p> <p><b>Money Market</b>-Meaning, features, classifications, functions. Indian Money Market- features, structure, and recent trends in Indian Money Market.</p> <p><b>Capital Market</b>-Meaning, features, classification, and functions. Primary Market- Meaning and functions. Methods of Issue of securities in Primary market. SEBI guidelines for IPO</p> <p><b>Secondary Market</b>- Meaning, features and functions. Differences between primary market and secondary market, Stock market transactions and intermediaries. Listing of securities-meaning, advantages and procedure, and recent trend in Indian Capital Market.</p> <p><b>Financial Institutions:</b> Classification-Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – Their features and functions; Recent developments in Indian banking sector, Non-Banking Institutions-Meaning, features And classifications, Role of Non- Banking Financial Institutions</p>	15
III.	<b>Financial Instruments and Services:</b> Meaning and features of financial instruments. Money Market Instruments-Treasury bills, Commercial papers, Certificate of deposits, Repos. Capital market instruments-Shares, debentures, Government bonds, Gold Bonds, derivatives. Depository receipts, Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee-based services,	15
IV	Regulators: RBI: objectives, Functions and role; SEBI: objectives, functions and role, SEBI and Investors' protection measures IRDA: Its functions and role, PFRDA: Its functions and role.	15
<b>TOTAL</b>		<b>60</b>

#### Text Book:

1. Bhole L.M, *Financial Market & Instruments*, Tata Mc Graw Hill, New Delhi
2. Khan, MY; *Indian Financial System*, Tata McGraw Hill, New Delhi.

#### Reference Books:

1. Pathak, BV; *Indian Financial System*, Pearson–India, New Delhi.,
2. Gupta .K. Shashi, Aggarwal Nisha & Gupta Neeti, *Indian Financial System*, Kalyani Publishers New Delhi,
3. Avadhani.V.A; *Financial Services in India*, Himalaya Publishing House, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process will be based on lectures, assignments and project work.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Case Studies 2. Group Discussion 3. Project work

**Type of Course:** AEC UG Semester:1st Course

**Code:** CEN982A101

**Course Title:** CEN I: Introduction to Effective Communication Total credits:1

**Course level:** 100

**L-T-P-C:** 1-0-0-1

**Scheme of Evaluation:** Theory and Practical

**Course Objective:** To understand the four major aspects of communication by closely examining the processes and figuring the most effective ways to communicate with interactive activities.

**Course Outcomes:** On successful completion of the course the students will be able to

COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Identify</b> the elements and processes that make for successful communication and <b>recognize</b> everyday activities that deserve closer attention in order to improve communication skills	<b>BT 1</b>

<b>CO 2</b>	<b>Contrast</b> situations that create barriers to effective communication and <b>relate</b> them to methods that are consciously devised to overcome such hindrance	<b>BT 2</b>
<b>CO 3</b>	<b>Use</b> language, gestures, and para-language effectively to avoid miscommunication and <b>articulate</b> one's thoughts and build arguments more effectively	<b>BT 3</b>

<b>Detailed Syllabus</b>		
<b>Units</b>	<b>Course Contents</b>	<b>Periods</b>
<b>I</b>	Introduction to Effective Communication <ul style="list-style-type: none"> <li>• Listening Skills               <ul style="list-style-type: none"> <li>○ The Art of Listening</li> <li>○ Factors that affect Listening</li> <li>○ Characteristics of Effective Listening</li> </ul> </li> <li>• Guidelines for improving Listening skills</li> </ul>	<b>5</b>
<b>II</b>	<ul style="list-style-type: none"> <li>• Speaking Skills               <ul style="list-style-type: none"> <li>○ The Art of Speaking</li> <li>○ Styles of Speaking</li> <li>○ Guidelines for improving Speaking skills</li> <li>○ Oral Communication: importance, guidelines, and barriers</li> </ul> </li> </ul>	<b>5</b>
<b>III</b>	<ul style="list-style-type: none"> <li>• Reading Skills               <ul style="list-style-type: none"> <li>○ The Art of Reading</li> <li>○ Styles of Reading: skimming, surveying, scanning</li> </ul> </li> <li>• Guidelines for developing Reading skills</li> </ul>	<b>5</b>
<b>IV</b>	<ul style="list-style-type: none"> <li>• Writing Skills               <ul style="list-style-type: none"> <li>○ The Art of Writing</li> <li>○ Purpose and Clarity in Writing</li> </ul> </li> <li>• Principles of Effective Writing</li> </ul>	<b>5</b>

**Keywords:** Communication, Listening, Speaking, Reading, Writing

**Text:**

1. *Business Communication* by Shalini Verma

**References:**

1. *Business Communication* by P.D. Chaturvedi and Mukesh Chaturvedi
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

<b>Credit Distribution</b>		
<b>Lecture/Tutorial</b>	<b>Practicum</b>	<b>Experiential Learning</b>

15 hours	-	10 hours <ul style="list-style-type: none"> <li>- Movie/ Documentary screening</li> <li>- Peer teaching</li> <li>- Seminars</li> <li>- Field Visit</li> </ul>
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**Subject Name: Behavioral Sciences -1      UG 1<sup>st</sup> semester**  
**Course code: BHS982A102 Credit: 1**

**Course objectives:** To increase one's ability to draw conclusions and develop inferences about attitudes and behavior, when confronted with different situations that are common in modern organizations.

**Course Outcomes:** On completion of the course the students will be able to:

- CO1: Understand self & process of self-exploration  
 CO2: Learn about strategies for development of a healthy self-esteem  
 CO3: Apply the concepts to build emotional competencies.

#### Detailed Syllabus:

Modules	Course Contents	Periods
<b>I</b>	<b>Introduction to Behavioral Science</b> Definition and need of Behavioral Science, Self: Definition components, Importance of knowing self, Identity Crisis, Gender and Identity, Peer Pressure, Self image: Self Esteem, Johari Window, Erikson's model.	<b>4</b>
<b>II</b>	<b>Foundations of individual behavior</b> Personality- structure, determinants, types of personalities. Perception: Attribution, Errors in perception. Learning- Theories of learning: Classical, Operant and Social	<b>4</b>
<b>III</b>	<b>Behaviour and communication.</b> Defining Communication, types of communication, barriers to communication, ways to overcome barriers to Communication, Importance of Non-Verbal Communication/Kinesics, Understanding Kinesics, Relation between behaviour and communication.	<b>4</b>
<b>IV</b>	<b>Time and Stress Management</b> Time management: Introduction-the 80:20, sense of time management, Secrets of time management, Effective scheduling. Stress management: effects of stress, kinds of stress-sources of stress, Coping Mechanisms. Relation between Time and Stress.	<b>4</b>
<b>Total</b>		<b>16</b>

#### Text books

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer & Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc
- K.Alex, Soft skills; S.Chand.



Semester – I
<b>Paper I/Subject Name: Introduction to Indian Knowledge System - I</b> <b>Subject Code: IKS992K101</b> <b>L-T-P-C – 3-0-0-3</b> <b>Credit Units: 3</b> <b>Course Level: 100</b> <b>Scheme of Evaluation: Theory</b>

### Course objectives:

This Foundation course is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. It would enable students to explore the most fundamental ideas that have shaped Indian Knowledge Traditions over the centuries.

### Course Outcomes:

On completion of this course students will be expected to –

CO	Contents	BT Level
CO <sub>1</sub>	<b>Recall</b> about the natural endowments	BT level 1
CO <sub>2</sub>	<b>Illustrate</b> literature of Indian civilization-the Vedic – Itihasas, languages, mathematics, and Ayurveda.	BT level 2
CO <sub>3</sub>	<b>Explain</b> observation of the motion of celestial bodies in the Vedic corpus	BT level 2

Module	Course Contents	Periods
I	<b><u>Bharatavarsha—A Land of Rare Natural Endowments</u></b> Demographical features of the ancient Bharatvarsha, Largest cultivable area in the world. Protected and nurtured by Himalayas. The Sindhu-Ganga plain and the great coastal plains. The great rivers of India. Climatic changes: Abundant rains, sunshine and warmth, vegetation, animals and mineral wealth. Most populous country in the world. India's prosperity held the world in thrall. Splendid geographical isolation of India and the uniqueness of Indian culture.	10
II	<b><u>Foundational Literature of Indian Civilization:</u></b> The Vedic Corpus. The Itihasas— Ramayana and Mahabharata, and their important regional versions. The Puranas. Foundational Texts of Indian Philosophies, including the Jaina and Bauddha. Foundational Texts of Indian Religious Sampradayas, from the Vedic period to the Bhakti traditions of different regions. <b>i. The Vedangas and Other Streams of Indian Knowledge System:</b> The Vedic Corpus: Introduction to Vedas and synopsis of the four Vedas and Sub-classification of Vedas; Messages in Vedas; Introduction to Vedāṅgas: Siksha, Vyakarana, Chandas, Nirukta, Jyotisha and Kalpa; Vedic Life: Distinctive Features. Other streams of Indian Knowledge System such as Ayurveda, Sthapatya, Natyasastra, Dharmastra, Arthasastra, etc. The Indian way of continuing the evolution of knowledge through commentaries, interpretations and revisions of the foundational texts. The large corpus of literature in Indian languages.	20

	<p><b>ii. Indian Language Sciences:</b> Language Sciences and the preservation of the Vedic corpus. Varnamala of Indian languages based on classification of sounds on the basis of their origin and effort involved. The special feature of the scripts of most Indian languages, that each symbol is associated with a unique sound. Word formation in Sanskrit and Indian languages. Major insights in the Science of Vyakarana as established by Panini. Important texts of Indian Language Sciences —Siksha or phonetics, Nirukta or etymology, Vyakarana or Grammar, Chandas or Prosody. Navyanyaya and Navya-vyakarana in Navadvipa, Varanasi and West and South India.</p> <p><b>iii. Indian Mathematics:</b> Numbers, fractions and geometry in the Vedas. Decimal nomenclature of numbers in the Vedas. Zero and Infinity. Simple constructions from Sulba-sutras. The development of the decimal place value system which resulted in a simplification of all arithmetical operations. Linguistic representation of numbers. Important texts of Indian mathematics. Brief introduction to the development of algebra, trigonometry and calculus. How Indian mathematics continued to flourish in the 18/19/20th centuries. Kerala School. Ramanujan.</p>	
III	<p><b><u>Indian Astronomy:</u></b> Ancient records of the observation of the motion of celestial bodies in the Vedic corpus. Sun, Moon, Nakshatra &amp; Graha. Astronomy as the science of determination of time, place and direction by observing the motion of the celestial bodies. The motion of the Sun and Moon. Motion of equinoxes and solstices. Elements of Indian calendar systems as followed in different regions of India. Important texts of Indian Astronomy. Basic ideas of the planetary model of Aryabhata and its revision by Nilakantha. Astronomical instruments. How Indian astronomy continued to flourish in the 18/19th centuries. Astronomical endeavours of Jaisingh, Sankaravarman, Chandrasekhara Samanta.</p>	15
IV	<p><b>Indian Health Sciences:</b> Vedic foundations of Ayurveda. Ayurveda is concerned both with maintenance of good health and treatment of diseases. Basic concepts of Ayurveda. The three Gunas and Three Doshas, Pancha-mahabhuta and Sapta-dhatu. The importance of Agni (digestion). Six Rasas and their relation to Doshas. Ayurvedic view of the cause of diseases. Dinacharya or daily regimen for the maintenance of good health. Ritucharya or seasonal regimen. Important Texts of Ayurveda. Selected extracts from Astāngahrdaya (selections from Sūtrasthāna) and Suśruta-Samhitā (sections on plastic surgery, cataract surgery and anal fistula). The large pharmacopeia of Ayurveda. Charaka and Sushruta on the qualities of a Vaidya. The whole world is a teacher of the good Vaidya. Charaka's description of a hospital. Hospitals in ancient and medieval India. How</p>	15

	Ayurveda continued to flourish till 18/19th centuries. Surgical practices, inoculation. Current revival of Ayurveda and Yoga.	
	Total	60

#### **Textbooks/Reference Books:**

1. Baladev Upadhyaya, Samskrta Śāstrom ka Itihās, Chowkhambha, Varanasi, 2010.
2. D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.
3. Astāngahrdaya, Vol. I, Sūtrasthāna and Śarīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi, 1991.
4. Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune, 1987.
5. Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrottana Sahitya, Bengaluru, 2021
6. Dharampal, The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century, Dharampal Classics Series, Rashtrottana Sahitya, Bengaluru, 2021.
7. J. K. Bajaj and M. D. Srinivas, Indian Economy and Polity in Eighteenth century Chengalpattu, in J. K. Bajaj ed., Indian Economy and Polity, Centre for Policy Studies, Chennai, 1995, pp. 63-84.
8. J. K. Bajaj and M. D. Srinivas, Annam Bahu Kurvita Recollecting the Indian Discipline of Growing and Sharing Food in Plenty, Centre for Policy Studies, Chennai, 1996.
9. J. K. Bajaj and M. D. Srinivas, Timeless India Resurgent India, Centre for Policy Studies, Chennai, 2001.
10. M. D. Srinivas, The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākaraṇa, Ganita and Jyotisa, in K. Gopinath and Shailaja D. Sharma (eds.), The Computation Meme: Explorations in Indic Computational Thinking, Indian Institute of Science, Bengaluru, 2022 (in press)

**Subject Name:**

**Accounting Software I**

**Type of Course: SEC**

**Paper Code: COM042S111**

**Course Level: 100**

**Credit Units: 03**

**Scheme of Evaluation: P**

**L-T-P-C-0-0-6-3**

**Course Objectives:** The objective of the course is to acquaint the student about the concept of Accounting Package and to enable the students get a hands on training in Practical Implementation of Tally ERP 9

**Course Outcomes:**

<b>On successful completion of the course the students will be able to:</b>		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO1</b>	<b>Recall</b> the basics of gateway of tally, creation alteration and deletion of ledger & groups	<b>BT1</b>
<b>CO2</b>	<b>Understand</b> the techniques of handling Tally ERP	<b>BT2</b>
<b>CO3</b>	<b>Apply</b> the concepts of accounting in entering the transactions in Tally ERP	<b>BT3</b>
<b>CO4</b>	<b>Examine</b> Masters-Bill wise Debtors & Creditors Ledger	<b>BT 4</b>

**Detailed Syllabus:**

<b>Modules</b>	<b>Topics/Course content</b>	<b>Periods</b>
<b>I.</b>	<b>Introduction to Accounting Package: Tally ERP9</b> Meaning and benefits of accounting software; User Interface and Company Management, Introduction to TallyERP9, creating a Company, Altering & Deleting Company, Gateway of Tally & User Interface, understanding ledgers, Creating Ledgers, Multiple Ledgers, Practical Examples, Master Groups, Altering & Deleting Groups	<b>15</b>
<b>II.</b>	<b>Masters Management</b> Masters-Bill wise Debtors & Creditors Ledger, Configuring BillWise Details Payments Voucher-Examples on Payments in Single Entry Mode & Double Entry Mode. Understanding Day Book Reports, Receipt Voucher, Contra & Journal Voucher	<b>15</b>

<b>III.</b>	<b>Inventory Management &amp; Financial Reports</b> Understanding Inventory, Stock Groups, Stock Category, Units of Measurement, Stock Items, Practical Examples Trial Balance, P/LA/c, Balance Sheet etc.	<b>15</b>
<b>IV.</b>	<b>GST and TDS</b> About GST, Activating GST in Tally, GST rates & Invoices, Understanding CGST-SGST & IGST, Purchase & Sales Voucher with GST, GST Reports Brief understanding of TDS Accounting in Tally.	<b>15</b>
<b>Total</b>		<b>60</b>

Keywords: tally, accounting software

**Reference Books/Web:**

1. [www.tallysolutions.com](http://www.tallysolutions.com)

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
	<b>60 hours</b>	<b>30 hours</b> <ol style="list-style-type: none"> <li>1. Presentation</li> <li>2. Case studies</li> <li>3. Project work</li> </ol>

## SYLLABUS (2<sup>nd</sup> SEMESTER)

**Subject Name:**

**Principles of Marketing**

**Type of Course: Major**

**Paper Code: COM042M201**

**Course Level: 100**

**Credit Units: 03**

**Scheme of Evaluation:**

**Theory**

**L-T-P-C-2-1-0-3**

### Course Objectives:

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

### Course Outcomes:

On completion of the course the students will:

COs	Course Outcome	Blooms Taxonomy Level
CO1	<b>Define</b> the basic concepts and philosophies of marketing.	<b>BT 1</b>
CO2	<b>Describe</b> the factors affecting marketing decisions of a firm.	<b>BT 2</b>
CO3	<b>Apply</b> marketing strategies in solving real life business problems.	<b>BT 3</b>
CO4	<b>Examine</b> the effectiveness of marketing strategies.	<b>BT 4</b>

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Introduction to Marketing:</b> Concept of market and its types, Meaning, Nature, Scope and Importance of marketing; difference between traditional and modern concept of marketing, Core concepts of marketing; Marketing Philosophies; Marketing Mix. <b>Marketing Environment:</b> Need for studying marketing environment; environment scanning, Micro and macro environmental factors.	15
II.	<b>Understanding Consumer Behaviour and STP:</b> <b>Consumer Behaviour:</b> Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. <b>Market Segmentation-</b> Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases.	15
III.	<b>Marketing Mix Decision-Product</b> <b>Product Decisions:</b> Concept and classification; Levels of Product. Product-mix dimensions, types of products; Brand and Branding-functions and strategies; Packaging and Labelling-functions, types and ethical aspects; New Product Development: concept and process, Product lifecycle–concept and marketing strategies. <b>Marketing Mix Decisions-Pricing and Distribution</b> <b>Pricing Decisions:</b> Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Distribution Decisions: Channels of distribution-types and functions. factors affecting choice of distribution channel; <b>Distribution strategies;</b> Distribution logistics–concept, importance and Major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends.	15
IV	<b>Promotion Decisions and Developments in Marketing</b> <b>Promotion Decisions:</b> Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations & publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. <b>Emerging concepts in Marketing:</b> Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing, Digital marketing.	15
TOTAL		60

**Text Book:**

1. Kotler, P., Armstrong, G., & Agnihotri, P.(2018). Principles of Marketing. London: Pearson Education

**Reference Books:**

1. Saxena, Rajan, *Marketing Management*, Mc Graw Hill Education, New Delhi.
2. Goel, Priyanka, *Marketing Management*, New Delhi: Atlantic Publisher.
3. Chhabra, T.N., and Ankur, Chhabra, (2018), *An introduction to Marketing Management*, Sun India Publisher.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, project work and case studies

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours
		1. Group Discussion 2. Project work 3. Case Studies



**Subject Name:**

**BUSINESS LAWS**

**Type of Course: Major**

**Paper Code: COM042M202**

**Course Level:100**

**Credit Units:03**

**Scheme of Evaluation: Theory L-T-P-C–2-1-0-3**

**Course Objective:**

The objective of the course is to impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Course Outcomes:**

On completion of this course students will be able to:

<b>COs</b>	<b>Course Outcomes:</b>	<b>Blooms Taxonomy Level</b>
CO1	<b>List</b> out the important provisions of Sale of Goods Act.	<b>BT1</b>
CO2	<b>Understand</b> various aspects of legally executable contract.	<b>BT2</b>
CO3	<b>Identify</b> various legal requirements to set up partnership and LLP firms.	<b>BT3</b>
CO4	<b>Examine</b> the various negotiable instruments and foreign exchange regulations.	<b>BT4</b>

**Detailed Syllabus:**

<b>Modules</b>	<b>Topics &amp; Course Contents</b>	<b>Periods</b>
I.	<b>The Indian Contract Act, 1872:</b> Contract—meaning, characteristics and kinds Essentials of a valid contract—Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of a contract—modes of discharge, breach and remedies against breach of contract. Special Contracts: Contingent contracts, Quasi contracts, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency;	20
II.	<b>Sale of Goods Act 1932.</b> Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties. Transfer of ownership in goods including sale by an on-owner; Performance of contract of sale; Unpaid seller—meaning, rights of an unpaid seller against the goods and the buyer.	15

III.	<b>Indian Partnership Act 1932:</b> Nature and Characteristics of Partnership Registration of a Partnership Firms, Types of Partners Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership; <b>Limited Liability Partnership Act 2008:</b> Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship;	15
IV	<b>The Negotiable Instruments Act 1881:</b> Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Types of Endorsements, Crossing of Cheque, Bouncing of Cheque. <b>Foreign Exchange Management Act (FEMA), 1999:</b> Objectives and basic terms under FEMA, Regulation and Management of foreign exchange, current and capital account transactions, export of goods and services, Authorised Person.	10
TOTAL		60

**Text Book:**

1. Gulshan, S.S, *Mercantile Law*, Excel Books, New Delhi
2. Kuchhal, M.C & Kuchhal, Vivek, *Mercantile Law*, S.Chand Publishing, New Delhi

**Reference Books:**

1. Tulsian, P.C, Tulsian, Bharat, *Business Law*, McGraw Hill Education (India) Pvt.Ltd, New Delhi
2. Chopra, R.K. *Business Laws*. New Delhi: Himalaya Publishing House.

**Teaching Learning Process**

The teaching-learning process will include lectures through presentations of case laws tutorials and project-based learning.

	Notional Credit Hours	
Lectures	Tutorials	Practical
60 hours		Experiential Learning 30 hours 1. Group Discussion 2. Project work 3. Case Studies

**Subject Name: CORPORATE ACCOUNTING**

**Type of Course: Minor Paper**

**Code: COM042N201**

**Course Level: 100**

**Credit Units: 03**

**Scheme of Evaluation:**

**Theory**

**L-T-P-C-2-1-0-3**

**Course Objective:**

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

**Course Outcomes:**

**On successful completion of the course the students will be able to:**

COs	Course Outcome	Blooms Taxonomy Level
<b>CO1</b>	<b>Define</b> the basic concepts of corporate accounting.	<b>BT1</b>
<b>CO2</b>	<b>Illustrate</b> the preparation of financial statements of companies as per Companies Act, 2013	<b>BT2</b>
<b>CO3</b>	<b>Apply</b> the basic principles and procedures for preparation of financial statements of companies.	<b>BT3</b>
<b>CO4</b>	<b>Analyse</b> the business transactions for the preparation of financial statements of companies.	<b>BT4</b>

## Detailed Syllabus

Modules	Topics/Course content	Periods
I.	<b>Accounting for Share Capital and Debentures:</b> Meaning & types of shares; Accounting for Share Capital; Issue and Redemption of Debentures. Underwriting of Shares and Debentures	15
II.	<b>A. Preparation of Financial Statements</b> Preparation of financial statements of corporate entities, (excluding calculation of managerial remuneration) as per Division I/II of Schedule III of the Companies Act 2013. <b>B. Corporate Annual Report:</b> Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary	15
III.	<b>Incentive Equity &amp; Buy Back:</b> a) <b>Incentive Equity:</b> Right and Bonus Shares- Meaning, Advantages, and disadvantages, related provisions as per companies Act 2013 and their Accounting Treatment. b) <b>Buy back of shares-</b> Meaning, related provisions of Companies Act 2013 and Accounting Treatment.	15
IV.	<b>Amalgamation of Companies:</b> Meaning and objectives: Relevant provisions on Amalgamation as per AS-14/IndAS-103; amalgamation in the nature of merger and purchase; Consideration for Amalgamation, Accounting treatment for amalgamation And preparation of Balance Sheet after amalgamation	15
<b>Total</b>		<b>60</b>

### Text Book:

1. Mukherjee, A., & Hanif, M. *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
2. Dam, B.B & Gautam H.C(Recent Edition); *Corporate Accounting*; Gayatri Publications, Guwahati

### Reference Books:

1. Putty Srinivas R. & Appannaiah H.R. *Advanced Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.
2. Kumar S Anil & Kumar V Rajesh, *Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.
3. Maheshwari,S.N., Maheshwari,S.K., & Maheshwari,S.K.(2018). *Corporate Accounting*. New Delhi: Vikas Publishing House

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numerical ,analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Presentation 2. Project work 3. Workshop

**Subject Name:**

**Accounting Software II**

**Type of Course: SEC**

**Paper Code: COM042S211**

**CourseLevel:100**

**CreditUnits:03**

**Scheme of Evaluation:**

**Practical**

**L-T-P-C-0-0-6-3**

**Course objective:** An introductory course of the QuickBooks Pro accounting software, including setting up a new company and chart of accounts; recording transactions with customers, vendors and employees; managing lists; running reports and customizing them; changing forms and generating letters.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO1	Recall the basics of Quick Books.	BT1
CO2	Understand the techniques of handling Quick Books	BT2
CO3	Apply the concepts of accounting in entering the transactions in Quick Books	BT3
CO4	Analyze the financial data	BT4

**Detailed Syllabus:**

<b>Modules</b>	<b>Topics/Course content</b>	<b>Periods</b>
<b>I.</b>	(i) <b>Introduction to Quick Books Accounting:</b> Opening Quick Books Accounting; Identifying parts of the screen; Identifying menus and toolbars; (ii) <b>Setting up Quick Books-</b> Identifying sections, Navigating in Quick Books, Entering the information, back up the information	<b>15</b>
<b>II.</b>	<b>Editing &amp; Working of List:</b> Editing the chart of accounts; Working with customer list; Working with employee list; Working with vendor list; Managing lists; Printing lists	<b>15</b>
<b>III.</b>	(i) <b>Working with Customers:</b> Invoice; Sales Receipt; Sales forms; Recording customer payment; Making deposits. (ii) <b>Working with Vendors:</b> Accounts payable; Enter bills; paybills	<b>15</b>
<b>IV.</b>	(i) <b>Analyzing financial data-</b> Creating Quick Reports; Preset Reports; Exporting to excel; (ii) <b>Payroll-</b> Setting up payroll; Adding pay roll items; Setting Up employee pay rollin formation; Tracking tax liabilities	<b>15</b>
<b>Total</b>		<b>60</b>

Keywords: quick books; accounting software

**Reference Book**

Crystalnn Shelton, 2021, Mastering Quick Books 2021, Pack t41Publishing, The Ultimate Guide to Book keeping and Quick Books Online

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
	<b>60 hours</b>	<b>30 hours</b>
		<b>1. Presentation</b> <b>2. Case studies</b> <b>3. Project work</b>

**Type of Course:** AEC UG Semester: 2nd

**Course Code:** CEN982A201

**Course Title:** CEN II: Approaches to Verbal and Non-Verbal Communication

**Total credits:** 1

**Course level:** 100

**L-T-P-C:** 1-0-0-1

**Scheme of Evaluation:** Theory and Practical

### **Course Objectives**

To introduce the students to the various forms of technical communication and enhance their knowledge in the application of both verbal and non-verbal skills in communicative processes.

### **Course Outcomes**

<b>On successful completion of the course the students will be able to:</b>		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Identify</b> the different types of technical communication, their characteristics, their advantages and disadvantages.	<b>BT 1</b>
<b>CO 2</b>	<b>Explain</b> the barriers to communication and ways to overcome them.	<b>BT 2</b>
<b>CO 3</b>	<b>Discover</b> the means to enhance conversation skills.	<b>BT 3</b>
<b>CO 4</b>	<b>Determine</b> the different types of non-verbal communication and their significance.	<b>BT4</b>

## Detailed Syllabus

Modules	Topics (if applicable) & Course Contents	Periods
I	<b>Technology Enabled Communication</b> Communicating about technical or specialized topics, Different forms of technology-enabled communication tools used in organisations Telephone, Teleconferencing, Fax, Email, Instant messaging , Blog, podcast, Videos, videoconferencing, social media	4
II	<b>Communication Barriers</b> Types of barriers: Semantic, Psychological, Organisational, Cultural, Physical, and Physiological. Methods to overcome barriers to communication.	4
III	<b>Conversation skills/Verbal Communication</b> Conversation – Types of Conversation, Strategies for Effectiveness, Conversation Practice, Persuasive Functions in Conversation, Telephonic Conversation and Etiquette Dialogue Writing, Conversation Control.	4
IV	<b>Non-verbal Communication</b> Introduction; Body language- Personal Appearance, Postures, Gestures, Eye Contact, Facial expressions Paralinguistic Features-Rate, Pause, Volume, Pitch/Intonation/ Voice/ modulation Proxemics , Haptics, Artifactuals, Chronemics	4
	<b>Total</b>	<b>16</b>

### Texts:

1. Rizvi, M. Ashraf. (2017). *Effective Technical Communication*. McGraw-Hill.
2. Chaturvedi, P. D. and Chaturvedi, Mukesh. (2014). *Business Communication*. Pearson.
3. Raman, Meenakshi and Sharma, Sangeeta. (2011). *Technical Communication: Principles and Practice* (2nd Edition): Oxford University Press.

### References:

1. Hair, Dan O., Rubenstein, Hannah and Stewart, Rob. (2015). *A Pocket Guide to Public Speaking*. (5th edition). St. Martin's. ISBN-13:978-1457670404
2. Koneru, Aruna.(2017) *Professional Communication*. New Delhi: Tata McGraw Hill ISBN-13: 978-0070660021
3. Raman, Meenakshi and Singh, Prakash.(2012). *Business Communication* (2nd Edition): Oxford University Press
4. Sengupta, Sailesh.(2011) *Business and Managerial Communication*. New Delhi : PHI Learning Pvt. Ltd.



**Subject Name:** Behavioural Sciences -II

**UG 2nd semester Course code:**BHS982A202

**Credit:** 1

**Course objectives:** To increase one's ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations.

**Course outcomes:** On completion of the course the students will be able to:

CO 1: Develop an elementary level of understanding of culture and its implications on personality of people.

CO2: Understand the concept of leadership spirit and to know its impact on performance of employees.

CO3: Understand and apply the concept of Motivation in real life.

Modules	Course Contents	Periods
I	<b>Culture and Personality</b> Culture: Definition, Effect, relation with Personality, Cultural Iceberg, Overview of Hofstede's Framework, Discussion of the four dimensions of Hofstede's Framework.	4
II	<b>Attitudes and Values</b> Attitude's definition: changing our own attitudes, Process of cognitive dissonance Types of Values, Value conflicts, Merging personal and Organisational values	4
III	<b>Motivation</b> Definition of motivation with example, Theories of Motivation (Maslow, McClelland's theory & Theory X and Y)	4
IV	<b>Leadership</b> Definition of leadership, Leadership continuum, types of leadership, Importance of Leadership, New age leaderships: Transformational & transactional Leadership, Leaders as role models.	4
<b>Total</b>		<b>16</b>

Text books:

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer & Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc.
- Organizational Behaviour by Kavita Singh (Vikas publishers, 3rd Edition).

Semester – II
<b>Paper II/Subject Name: Introduction to Indian Knowledge System - II</b> <b>Subject Code: IKS992K201</b> <b>L-T-P-C – 3-0-0-3</b> <b>Credit Units: 3</b> <b>Course Level: 100</b> <b>Scheme of Evaluation: Theory</b>

### Course objectives:

This Foundation course is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. It would enable students to explore the most fundamental ideas that have shaped Indian Knowledge Traditions over the centuries.

### Course Outcomes:

On completion of this course students will be expected to –

COs	Contents	BT Level
CO <sub>1</sub>	<b>Recall</b> about classical literature in Sanskrit and other languages	BT level 1
CO <sub>2</sub>	<b>Recall</b> traditional Indian knowledge system and Indian education	BT level 1
CO <sub>3</sub>	<b>Summarize the Indian</b> Art, Architecture, Agriculture, Polity and Economy	BT level 2

Module	Course Contents	Periods
I	<p><b><u>Classical Literature in Sanskrit and Other Indian Languages:</u></b>  The nature and purpose of Kavya. Drisya and Sravya Kavyas. The ideas of Indian aestheticians on what constitutes the soul of Kavya. Important examples of classical literature in Sanskrit and other Indian languages</p> <p><b><u>Indian Education:</u></b>  Preservation of culture, tradition and Dharma through education. Svadhyaya, Pravachana. Also continuity of the family and the vamsha, who are the carriers of knowledge, tradition and Dharma. The extent, inclusiveness and the sophistication of indigenous education in early 19th century India.</p> <p><b><u>The Purpose of Knowledge in India:</u></b>  Para Vidya and Aparā Vidya. The corpus connected with Para Vidya. Learning and formalization of concepts associated with Para Vidya also form part of Aparā. Aparā Vidya. Nature and purpose of sciences, technologies, and all human knowledge concerning the world and the society. The concept of Rita, Dharma. The cycle of mutual dependence of humans and all aspect of creation. Yajna and the inviolable discipline of sharing and caring.</p>	10
II	<p><b><u>Methodology of Indian Knowledge System:</u></b>  Systematization of knowledge fields as Sastra. Each Sastra has a clearly defined purpose in Vyavahara. The means of valid knowledge (Pramanas). Perception (Pratyaksha), Inference (Anumana) and Textual Tradition (Agama), as discussed in the canonical texts of all the disciplines. The importance of Pratyaksha and Agama in relation to Anumana.</p> <p><b><u>Indian Architecture and Town Planning:</u></b>  The importance of Sthapatya-veda. The ancient cities of the Indus Saraswati region. Town planning and drainage systems. Examples of the</p>	20

	<p>significance of architecture and materials in Ramayana and Mahabharata. Public opulence and private austerity in Indian architecture. Why there are many more of Temples than Palaces. Important texts of Architecture and Sculpture. The prevalence of high Indian architecture in almost all parts of India except the Ganga plains. Examples of high Indian architecture from ancient and medieval periods from different parts of India. The building of Jaipur in the 18th century. How temple art and architecture continue to flourish in modern India.</p> <p><b><u>Indian Fine Arts:</u></b> The importance of Gandharva-veda. Natyasastra on the nature and purpose of fine arts. Basic concepts of Indian music and dance. Important texts of Indian music, dance and painting. Indian musical instruments. Different schools of music, dance and painting in different regions of India. Important examples of Indian painting in various part of India. Musicology as a science. Harmonising Lakshya and Lakshana (practise and theory). Major developments in the science and practice of music the 17/18/19th centuries. The current revival of music and dance in India.</p>	
III	<p><b><u>Indian Agriculture:</u></b> The significance of agriculture and irrigation as emphasised in the Ramayana, Mahabharata and other texts. Mention of Indian agriculture by the Greek historians and later travellers. Significance of agriculture and irrigation for the kings of Indian tradition. Major water-bodies of the ancient times. The Ery system of south India. Excellence of Indian agricultural technologies as observed by more recent European observers. Productivity of Indian agriculture in medieval Thanjavur and eighteenth century Allahabad, Chengalpattu, etc. Indian attitude towards agriculture, based on Walker and later reports.</p> <p><b><u>Indian Textiles:</u></b> India as the ancient home of cotton and silk fabrics. Weaving formed the most significant part of Indian economy after agriculture. Varieties of textiles and dyes developed in different regions of India. India as a leading exporter of textiles in the world in the 17/18/19th centuries.</p> <p><b><u>Indian Metallurgy:</u></b> Vedic references to metals and metal working. Mining and manufacture in India of Zinc, Iron, Copper, Gold, etc., from ancient times. Indian texts which refer to metallurgy. Important specimens of metal workmanship preserved/found in different parts of India. The significance and wide prevalence of ironsmith and other metal workers in the pre-modern era. European observers on the high quality and quantity of Indian iron and steel in the 18/19th centuries.</p>	15
IV	<p><b><u>Indian Polity and Economy:</u></b> Indian conception of well-organised Polity and flourishing Economy as expounded in the foundational texts. The notion of Bharatavarsha as a Chakravarti-Kshetra and important attributes of Chakravartin. King as the protector of Dharma. King as the strength and support of the weak. King as the protector of Varta. King as the protector of the times. Meaning of Varta: Krishi, Gopalana and Vanijya forming the basis of Varta and the core of economic activity in society. The importance of sharing. Grama as the centre of the polity.</p> <p><b><u>The Outreach of Indian Knowledge System:</u></b></p>	15

	The outreach of Indian Knowledge System beyond Indian boundaries forms the ancient times. Outreach to East, Southeast, Central and Southeast Asia of Indian phonetic script, decimal value place system-based arithmetic, algebra, astronomy and calendar, medical pharmacopeia, architecture, methods of making iron and steel, cotton textiles, etc. The transmission of Indian linguistics, knowledge of plants, iron and steel metallurgy, textiles and dyeing, shipbuilding etc., to Europe in 17/18/19th centuries. Current global outreach of Ayurveda, Yoga and Indian Fine Arts.	
	Total	60

#### **Textbooks/Reference Books:**

1. Baladev Upadhyaya, Samskrta Śāstrom ka Itihās, Chowkhambha, Varanasi, 2010.
2. D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.
3. Astāngahrdaya, Vol. I, Sūtrasthāna and Śārīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi, 1991.
4. Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune, 1987.
5. Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrottana Sahitya, Bengaluru, 2021
6. Dharampal, The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century, Dharampal Classics Series, Rashtrottana Sahitya, Bengaluru, 2021.
7. J. K. Bajaj and M. D. Srinivas, Indian Economy and Polity in Eighteenth century Chengalpattu, in J. K. Bajaj ed., Indian Economy and Polity, Centre for Policy Studies, Chennai, 1995, pp. 63-84.
8. J. K. Bajaj and M. D. Srinivas, Annam Bahu Kurvita Recollecting the Indian Discipline of Growing and Sharing Food in Plenty, Centre for Policy Studies, Chennai, 1996.
9. J. K. Bajaj and M. D. Srinivas, Timeless India Resurgent India, Centre for Policy Studies, Chennai, 2001.
10. M. D. Srinivas, The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākaraṇa, Ganita and Jyotisa, in K. Gopinath and Shailaja D. Sharma (eds.), The Computation Meme: Explorations in Indic Computational Thinking, Indian Institute of Science, Bengaluru, 2022 (in press).

## SYLLABUS (3<sup>rd</sup> SEMESTER)

**Course: MAJOR**

**Title of the Paper: MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Subject Code: COM042M301**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: (THEORY)**

**Course Level: 200**

**Course Objective:** The course aims to familiarize the students with the evolution of management thoughts, various, approaches to management, basic functions of management, planning premises, environmental analysis, departmentation, delegation, span of management, leadership and motivation theories.

### Course Outcomes:

After completing the course, the student shall be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Define</b> the basic concepts of marketing, its philosophies and conditions affecting marketing decisions of a firm.	<b>BT1</b>
CO 2	<b>Explain</b> the knowledge of various developments in marketing area that may govern marketing decisions of a firm.	<b>BT2</b>
CO 3	<b>Identify</b> the process of value creation through marketing decisions involving product development;	<b>BT 3</b>
CO 4	<b>Examine</b> the process of value creation through marketing decisions involving product pricing and its distribution, product	<b>BT 4</b>

Modules	Topics & Course Contents	Periods
<b>I.</b>	<b>Evolution of Management Thought:</b> Management concept and functions, Managerial roles and levels, management functions, features of management Evolution of Management Thoughts- Classical, Neo classical and Modern Theories. MBO and MBE-Concept, need, importance and applicability in current scenario Social Responsibilities and business Ethics in Management. Emerging trends in Management and Challenges in Managing 21 <sup>st</sup> Century Organizations.	<b>20</b>
<b>II.</b>	<b>Planning, Decision Making and Forecasting</b> Planning: Concept, nature, steps, types, barriers and measures. Types of plans. Planning Premises – Meaning, types and significance. Forecasting and Decision Making: Concept, types, steps and techniques.	<b>20</b>

	Components of Business Environment – Micro and Macro. Environmental Analysis	
<b>III.</b>	<b>Organizing and Staffing</b> Organizing: Concept, importance, principles and different forms of organizational structure. Departmentation – Need, basis and principles Delegation of Authority – Elements, steps, barriers, centralization and decentralization of Authority. Span of Management – Concept, types, importance, determining factors Staffing: Concept, importance and process of staffing, Sources of Recruitment and methods for selection- Training & development- Performance appraisal.	<b>20</b>
<b>IV</b>	<b>Leading and Controlling</b> Motivation: Concept, importance and types of motivation. Motivational theories by Maslow, Herzberg, McGregor, Mc Clelland. Leadership: Concept, importance, types and Leadership theories by Rensis Likert, Blake and Mouton Communication: Concept, purpose, process, types, barriers to communication, overcoming barriers to communication. Co-ordination and control: Concept, importance, process and limitations	<b>20</b>
<b>TOTAL</b>		<b>80</b>

**Text Book:**

1. Harold Koontz & Heinz Weihrich, (2012), *Essentials of Management: An International & Leadership Perspective*, McGraw Hill Education., New Delhi.
2. Tripathi P. C. & Reddy P N, (2012), *Principles of Management*, Tata McGraw Hill, New Delhi.

**Reference Books:**

1. Singh B. P. & Singh A. K., (2002), *Essentials of Management*, Excel Books, New Delhi.
2. Vasishth N., (2014), *Principles of Management*, Taxmann, New Delhi.
3. Prasad L. M., (2020), *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi.

**NOTE: Latest edition of the readings may be used**

**Teaching Learning Process:** The teaching –learning process will include lectures through presentations, seminars, and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
<b>80 hours</b>		<b>40hours</b> 1. Role Play 2. Group Discussion 3. Case studies

<b>Title of the paper: ADVANCED FINANCIAL ACCOUNTING</b> <b>Paper Code: COM042M302</b> <b>Course type: Major</b> <b>Course Level: 200</b> <b>L-T-P-C – 3-1-0-4      Credit Units: 04      Scheme of Evaluation: THEORY</b>		
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**Course Objective:** The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the basic principles of financial accounting.	BT 1
CO 2	Interpret the principles for preparing accounts under Hire Purchase and Installment Purchase system, Royalty Accounts, insurance	BT 2
CO 3	Apply the concepts of accounting while preparing financial statement.	BT 3
CO 4	Analyse the process of government accounting.	BT 4

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Accounting for Hire Purchase and Installment Systems</b> Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Methods of Hire Purchase system; Accounting for hire purchase and installment purchase system; Full repossession and partial repossession.	20
II.	<b>Royalty accounts:</b> Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, Sub-lease.	20
III	<b>Insurance Claims:</b> Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.	20
IV	<b>Government Accounting</b> Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.	20
<b>TOTAL</b>		<b>80</b>

**Text Book:**

1. Dam, B. B., & Gautam, H. C. (2019). *Advanced Accounting*, Guwahati. Gayatri Publications

2. Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

**Reference Books:**

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Practical

<b>Title of the Paper: BUSINESS MATHEMATICS AND STATISTICS</b> <b>Paper Code: COM042N301</b> <b>Course type: Minor</b> <b>Course Level 200</b> <b>L-T-P-C – 3-1-0-4</b>		
<b>Credit Units: 04</b>	<b>Scheme of Evaluation: THEORY</b>	

**Course Objective:** The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Recall</b> basic mathematical & statistical concepts	<b>BT 1</b>
CO 2	<b>Understand</b> the various mathematical and statistical techniques used in solving business problems.	<b>BT 2</b>
CO 3	<b>Apply</b> statistical techniques in solving business problems.	<b>BT 3</b>
CO 4	<b>Analyze</b> business data to understand the relationship between different factors and outcome.	<b>BT 4</b>



**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
<b>I.</b>	<b>Introductory Commercial Mathematics:</b> Ratio and proportion, profit and loss (Simple and discount), Problems related to AP & GP and commercial application of AP & GP <b>Logarithm</b> Introduction, definition of log, laws of logarithm, common problems, determination of characteristics and mantissa; Multiplication & Divisions by applying logarithm.	<b>15</b>
<b>II.</b>	<b>Simple interest and compound interest-</b> Simple and compound interest and its application. <b>Annuities</b> , types of annuities, present value and amount of annuity. Application of Log and Anti Log in the problems of simple and compound interest & Sinking Funds.	<b>15</b>
<b>III</b>	<b>Collection data - classification of data and its tabulation.</b> <b>Measures of Central Tendency</b> -Mean, Median, Mode- definition, advantages and disadvantages and numerical, Relationship between mean, median and mode. <b>Measures of dispersion</b> - Range, quartile deviation, mean deviation, standard deviation- definition, advantages and disadvantage and numerical.	<b>15</b>
<b>IV</b>	<b>Time Series</b> -Causes of variation in time series data, components of time series, decomposition, determination of trend-moving average method and method of least squares. <b>Correlation</b> -Simple, multiple and partial, linear and non-linear Pearson's co-efficient of correlation, rank correlation, Spearman's rank correlation co-efficient.	<b>15</b>
<b>TOTAL</b>		<b>60</b>

**Text Book:**

1. Hazarika, P. (2015). *A Textbook of Business Mathematics*. S. Chand & Co. Pvt. Ltd., New Delhi.
2. Gupta S C (2013). *Fundamentals of Statistics*. HPH, New Delhi

**Reference Books:**

1. Singh, J. K. (2017). *Business Mathematics*. Himalaya Publishing House, Hyderabad.
2. Kapoor, V. K. & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Projects 2. Group Discussion 3. Practical

<b>Course: Interdisciplinary Course</b> <b>Title of the Paper: BASICS OF ACCOUNTING, Subject Code:COM042I301</b> <b>L-T-P-C – 2-1-0-3                      Credit Units: 03                      Scheme of Evaluation: THEORY</b> <b>Course Level: 200</b>
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**Course Objective:** The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	State the basics of accounting.	BT 1
CO 2	Recognize the transactions for vouching, journalizing and classification of accounts.	BT 2
CO 3	Construct the preparation of cash book and bank reconciliation statement.	BT 3
CO 4	Analyze ledger posting and preparation of ledger accounts	BT 4

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Introduction to accounting:</b> Accounting- Meaning, objectives, accounting as a source of information, internal and external users, qualitative characteristics of accounting information, basic accounting terms, accounting principles	15
II.	<b>Recording of transaction I:</b> Accounting cycle, source documents, vouchers, meaning and classification of account, concept and rules for debit and credit, concept of double entry system. Concept and classes of books of accounts. <b>Journal</b> - Meaning, features, functions, advantages. Steps for journalising, types of journal entries, preparation of journal. Capital and revenue items-meaning and features	15
III	<b>Recording of transaction II:</b> Subsidiary books -Meaning, necessity, types-purchase books, sales book, purchase return book, sales return book. Cash book- Meaning, importance, features, types-single column, double column, petty cash book. Preparation of cash book. Preparation of Bank reconciliation Statement.	15
IV	<b>Ledger Accounts:</b> Ledger - meaning, importance, objectives, features of ledger accounts; ledger posting and preparation of ledger accounts; sub-division– Debtors' Ledger, Creditors' Ledger and General Ledger.	15
<b>TOTAL</b>		<b>60</b>

**Text Book:**

1. Hanif. M & Mukherjee, (2017), *Financial Accounting*, Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting*, PHI Learning, Delhi

**Reference Books:**

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi
3. Dam. B. B, Gautam H C and et.al; (Recent Edition), *Theory and Practice of Accountancy*, Gayatri Publication, Guwahati.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Project Work 2. Group Discussion 3. Case Studies

**Course Objective:** The objective of the course is to provide the students with a conceptual understanding of stock market.

<b>Course: SEC</b> <b>Title of the paper: Investment in Stock Market</b> <b>Course Level: 200</b> <b>L-T-P-C – 2-1-0-3</b>		
<b>Credit Units: 03</b>		<b>Subject Code: COM042S301</b> <b>Scheme of Evaluation: (THEORY)</b>

**Course Outcomes:**

On completion of this course students will be able to:		
COs	Course Outcomes:	Blooms Taxonomy Level
CO 1	Learn the basics of investing.	BT 1
CO 2	Understand stock market as an investment destination.	BT 2
CO 3	Apply the knowledge of Stock Market Trading Mechanism	BT 3
CO 4	Analyse securities before investing	BT 4

**Detailed Syllabus:**

Modules	Topics / Course content	Periods
I.	<b>Introduction:</b> Concept and importance of savings and investments, Objectives of investment .Types of Investments-Financial Assets and non-financial assets, Return and risk: Concept, Trade-off between return and risk, Impact of taxes and inflation on return	10
II	<b>Stock market:</b> Stock Market- Meaning, functions, Financial instruments traded in Stock markets- stocks, Bonds, Mutual Funds and derivatives; Evolution of stock exchanges in India, Participants of stock market, Stock Brokers- Meaning, qualifications, functions, E-broking. IPO- meaning and procedure, Listing of securities- Meaning and procedure, Role of SEBI in investor protection; <b>Related concepts:</b> Market capitalisation, Small cap, Mid Cap, and Large Cap stocks, short selling, stock lending, Circuit breakers, Margin trading, Market makers, Market indices- meaning and major indices in India, Trading hours, Market orders, Top-down and bottom –up approaches, Delivery based and non- delivery based transactions- screen based system-meaning and advantages	25
III.	<b>Trading and Settlement Mechanism:</b> Trading requirement - Demat account, Equity analysis- Fundamental analysis- Economy analysis, Industry analysis, and company analysis, Technical analysis- types of charts, Transaction cycle, Settlement agencies, Settlement Process,	15
IV	<b>Derivatives:</b> Meaning, advantages, Introduction to Financial Derivatives- Forwards, Futures & Options. Derivative trading mechanism	10
<b>Total</b>		<b>60</b>

**Text Book:**

1. Pathak, BV, *Indian Financial System*; Pearson – India, New Delhi.
2. Bhardwaj, R.S, and Garg, Bhamini, *Investing in Stock Markets*, Galgotia Publishing Company.

**Reference Books:**

1. Chandra Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill, New Delhi
2. Damodaran, Aswath; *Investment Valuation, Tools and Techniques for determining the value of any asset*, John Wiley and Sons
3. Punithavathy Pandian; *Security Analysis and Portfolio Management*, Vikas Publication, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching –learning process will include lectures through presentations, seminars, and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Presentation 2. Group Discussion 3. Case Studies

**Type of Course:** AEC UG

**Course Code:** CEN982A301

**Course Title:** CEN III – Fundamentals of Business Communication Total

**Credits:** 1

**Course level:** 200

**L-T-P-C:** 1-0-0-1

**Scheme of Evaluation:** Theory and Practical

**Course Objective:** The aim if the course is to develop essential business communication skills, including effective writing, speaking, and interpersonal communication, to enhance professional interactions, collaboration, and successful communication strategies within diverse corporate environments.

**Course Outcomes:** On successful completion of the course the students will be able to:

<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	Define and list business documents using appropriate formats and styles, demonstrating proficiency in written communication for various business contexts.	<b>BT 1</b>
<b>CO 2</b>	Demonstrate confident verbal communication skills through persuasive presentations, active listening, and clear articulation to engage and influence diverse stakeholders.	<b>BT 2</b>
<b>CO 3</b>	Apply effective interpersonal communication strategies, including conflict resolution and active teamwork, to foster positive relationships and contribute to successful organizational communication dynamics	<b>BT 3</b>

<b>Detailed Syllabus</b>		
<b>Units</b>	<b>Course Contents</b>	<b>Periods</b>
<b>I</b>	<b>Business Communication: Spoken and Written</b> <ul style="list-style-type: none"> <li>• The Role of Business Communication</li> <li>• Classification and Purpose of Business Communication</li> <li>• The Importance of Communication in Management</li> <li>• Communication Training for Managers</li> <li>• Communication Structures in Organizations</li> <li>• Information to be Communicated at the Workplace</li> <li>• Writing Business Letters, Notice, Agenda and Minutes</li> </ul>	<b>5</b>
<b>II</b>	<b>Negotiation Skills in Business Communication</b> <ul style="list-style-type: none"> <li>• The Nature and Need for Negotiation <ul style="list-style-type: none"> <li>◦ Situations requiring and not requiring negotiations</li> </ul> </li> <li>• Factors Affecting Negotiation <ul style="list-style-type: none"> <li>◦ Location, Timing, Subjective Factors</li> </ul> </li> <li>• Stages in the Negotiation Process <ul style="list-style-type: none"> <li>◦ Preparation, Negotiation, Implementation</li> </ul> </li> <li>• Negotiation Strategies</li> </ul>	<b>5</b>
<b>III</b>	<b>Ethics in Business Communication</b> <ul style="list-style-type: none"> <li>• Ethical Communication</li> <li>• Values, Ethics and Communication</li> <li>• Ethical Dilemmas Facing Managers</li> <li>• A Strategic Approach to Business Ethics</li> <li>• Ethical Communication on Internet</li> <li>• Ethics in Advertising</li> </ul>	<b>5</b>
<b>IV</b>	<b>Business Etiquettes and Professionalism</b> <ul style="list-style-type: none"> <li>• Introduction to Business Etiquette</li> <li>• Interview Etiquette</li> <li>• Social Etiquette</li> <li>• Workplace Etiquette</li> <li>• Netiquette</li> </ul>	<b>5</b>

**Text:**

1. *Business Communication* by Shalini Verma

**References:**

1. *Business Communication* by PD Chaturvedi and Mukesh Chaturvedi
2. *Technical Communication* by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	Practicum	Experiential Learning
15 hours	-	10 hours <ul style="list-style-type: none"> <li>- Group Discussion</li> <li>- Presentation</li> <li>- Quiz</li> <li>- Case Study</li> </ul>

**Subject Name:** Behavioural Sciences -III UG 3rd semester

**Course code:** BHS982A302

**Credit:** 1

**Course objectives:** To increase one's ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations. To enable the students to understand the process of problem solving and creative thinking.

**Course outcomes:** On completion of the course the students will be able to:

CO1: Understand the process of problem solving and creative thinking.

CO2: Develop and enhance of skills required for decision-making.

**Detailed Syllabus:**

<b>Modules</b>	<b>Course Contents</b>	<b>Periods</b>
<b>I</b>	<b>Problem Solving Process</b> Defining problem, the process of problem solving, Barriers to problem solving(Perception, Expression, Emotions, Intellect,surrounding environment)	<b>4</b>
<b>II</b>	<b>Thinking as a tool for Problem Solving</b>  What is thinking: The Mind/Brain/Behaviour Critical Thinking and Learning: -Making Predictions and Reasoning. -Memory and Critical Thinking. - Emotions and Critical Thinking.	<b>4</b>
<b>III</b>	<b>Creative Thinking</b> - Definition and meaning of creativity, - The nature of creative thinking: Convergent and Divergent thinking, - Idea generation and evaluation (Brain Storming) - Image generation and evaluation. - The six-phase model of Creative Thinking: ICEDIP model	<b>4</b>
<b>IV</b>	<b>Building Emotional Competence</b> Emotional Intelligence – Meaning, components, Importance and Relevance Positive and Negative emotions Healthy and Unhealthy expression of emotions	<b>4</b>
<b>Total</b>		<b>16</b>

**Text books:**

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer &Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc.



## SYLLABUS 4<sup>TH</sup> SEMESTER

**Subject Name: FINANCIAL MANAGEMENT**

**Type of Course: Major Paper**

**Code: COM042M401**

**Course Level: 200**

**Credit Units: 04**

**Scheme of Evaluation: THEORY**

**L-T-P-C-3-1-0-4**

**Course Objectives:** The course aims to provide an understanding of the concept of finance and how influential the time value of money is. It further familiarizes the learners with various principles and practices of financial management while apprising them with the various decisions involved in managing finance.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Define</b> the nature and scope of financial management	<b>BT 1</b>
CO 2	<b>Explain</b> various capital structure theories and analyze factors affecting capital structure decisions	<b>BT 2</b>
CO 3	<b>Demonstrate</b> the various sources of finance in today's competitive industry	<b>BT 3</b>
CO 4	<b>Analyze</b> capital budgeting process and apply capital budgeting techniques for business decisions	<b>BT 4</b>

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Introduction to Financial Management:</b> Finance, concepts of finance, approaches, types, evolution, Financial management, nature, goals, scope, finance functions, relationship with other functions and discipline, limitations; Value maximization – EVA, MVA	20
II.	<b>Financing Decision:</b> Capitalization: Concept, theories, over and undercapitalization- causes, effects, , remedies, Capital structure: Meaning, theories, factors influencing capital structure decisions, optimal capital structure, cost of capital – meaning, significance (numerical), Leverage: Meaning, operating leverage, financial leverage and combined leverage – relationship (numerical)	20
III.	<b>Investment Decision:</b> Capital Budgeting: Meaning, nature, importance, process, methods – payback period, ARR, NPV, IRR, Profitability Index (numerical)	20
IV	<b>Working Capital Management:</b> Working Capital Management: Meaning, nature, types, sources, determinants, methods for estimation of working capital (numerical), <b>Dividend Decision:</b> Dividend, types, forms, dividend policy, factors affecting dividend policy, theories – Theory of Irrelevance, Walter's theory, Gordon's theory.	20
<b>TOTAL</b>		<b>80</b>

**Text Book:**

1. Gupta K. Shashi, Sharma R.K, Financial Management: Kalyani Publisher, Ludhiana, India
2. Khan M. Y. & Jain P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India

**Reference Books: .**

1. Pathak R. K. & Kalwar M. C. Financial Management. New Delhi: Ramesh Book Depot.
2. Pandey I. M. Financial Management. New Delhi: Vikas Publications.
3. Chandra P. Financial Management: Theory and Practice. New Delhi: Tata McGraw Hill Education India

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lecture supported by theory, numericals, analytical and theoretical case.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		<b>40 hours</b> <b>1. Project Work</b> <b>2. Group Discussion</b> <b>3. Case Studies</b>

**Subject Name: INCOME TAX LAW AND PRACTICE**

**Type of Course: Major**

**Paper Code: COM042M402**

**Course Level: 200**

**Credit Units: 04**

**Scheme of Evaluation: (THEORY)**

**L-T-P-C – 3-1-0-4**

**Course Objective:**

The course aims to give the learners a broad understanding of the various aspects of taxation; familiarize them with the different terms and concepts used; the various provisions relating to assessment of taxable income; and to impart knowledge to enable the learners to apply such provisions determine total income and its income tax liability. It also aims to enable learners to understand the provisions relating to filing of return of income.

**Course Outcomes:**

<b>On successful completion of the course the students will be able to:</b>		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Define</b> the basic terminologies related to income tax.	<b>BT 1</b>
<b>CO 2</b>	<b>Explain</b> the fundamental principles of income tax law & summarize the structure of income tax regulations.	<b>BT 2</b>
<b>CO 3</b>	<b>Compute</b> income tax liabilities of an assessee based on applicable rates and deductions.	<b>BT 3</b>
<b>CO 4</b>	<b>Analyse</b> and assess the procedural steps involved in income tax assessment.	<b>BT 4</b>

**Detailed Syllabus:**

Modules	Topics / Course content	Periods
I.	<b>Income Tax in India:</b> Brief history of Income Tax in India, Basic concepts – income, income tax Act, scope and advantages of income tax. Concept of person, previous year, assessment year, assessee and its types, gross total income, total income and agricultural income. Basis of charge; Exempted income. Residential status – concept and taxability.	20
II.	<b>Computation of Tax on Salary Income</b> Meaning and components of Salary, allowances, perquisites, profits in lieu of salary, provident fund, deductions, Computation of income and tax liability from salaries of an individual.	20
III.	<b>Tax on Other Income</b> Computation of Income from House Property, Profit and Gains from business and profession, Capital Gains & Income from other sources	20
IV.	<b>Total Income and Tax Liability:</b> Concept of TDS, Advance Tax, Deductions from Gross Total Income, Computation of Total Income and Tax Liability. Filing of returns (including e filing) and Assessment Procedure	20
<b>Total</b>		<b>80</b>

**Text Book:**

1. Gaur, V. P., Gaur, P., Narang, D. B., & Puri, R., (2024), *Income Tax Law and Practice*, 49<sup>th</sup> Revised Edition, Kalyani Publishers, Delhi.
2. Singhania, V. K. & Singhania, M. (2024); *Students' Guide to Income Tax*, 65<sup>th</sup> Edition, Taxman Publication Private Limited, New Delhi.

**Reference Books:**

1. Dam B B, Sikidar Sujit, Barman R & Sharma Sweta (2024), *Income Tax Law & Practice*, Gayatri Publications, Guwahati.
2. Ahuja, G., & Gupta, R. (2024). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
3. Income Tax Act, Bare Act.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory ,numerical ,analytical and theoretical case.

Notional Credit Hours		
Lectures	Tutorials	Practical
80 hours		Experiential Learning
		40 hours
		1. Projects
		2. Group Discussion
		3. Workshop

<b>Title of the Paper: Trade and Commerce in Ancient India</b> <b>Subject Code: COM042M403</b> <b>L-T-P-C – 3-1-0-4</b> <b>Course Level: 200</b>	<b>Credit Units: 04</b>	<b>Scheme of Evaluation: (THEORY)</b>
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**Course Objectives:** The objective of the course is to enable the students to understand the economic system prevalent in ancient India.

**Course Outcomes:**

On completion of this course students will be able to:

COs	Course Outcomes:	Blooms Taxonomy Level
CO1	<b>Define</b> the legal and regulatory frameworks governing commerce in ancient Indian society.	<b>BT1</b>
CO2	<b>Understand</b> the accounting, auditing, taxation practices and techniques employed in ancient India.	<b>BT2</b>
CO3	<b>Illustrate</b> the evolution of banking and financial systems in ancient India	<b>BT3</b>
CO4	<b>Analyse</b> the impact of geographical, cultural, and technological factors on trade and commerce in ancient India.	<b>BT4</b>

Modules	Topics & Course Contents	Periods
I.	<b>Economic System, Trade and Commerce in Ancient India</b> Barter system and the evolution of currency, Ancient trade routes and their significance, Commodities traded in ancient India, Ancient Indian trade relations with other civilizations, Port cities and maritime trade, Coinage and monetary systems in ancient India.	20
II	<b>Record Keeping and Taxation in Ancient India</b> Record-keeping methods in ancient India (e.g., clay tablets, inscriptions), Role of accountants and auditors in ensuring financial transparency, Examples of audits mentioned in ancient texts (such as the Arthashastra), Taxation systems in ancient Indian kingdoms (e.g., land revenue, customs duties), Administrative structures for tax collection and revenue management, Use of tax revenue for public works and welfare	20

<b>III.</b>	<b>Banking and Financial System in Ancient India</b> Overview of the role of banking in ancient Indian trade and commerce, Development of indigenous banking systems, Definition and role of moneylenders (sahukars) in ancient banking	<b>20</b>
<b>IV</b>	<b>Governance and Administration in Ancient India</b> Economic policies during the Mauryan Empire, Dhamma policy and its impact on economy and governance., Welfare measures, trade, and religious patronage under Ashoka's rule, Vidur's advice on decision-making, diplomacy, and justice, Chanakya's strategies for military campaigns, diplomatic negotiations, and efficient administration, Application of Vidur and Chanakya's principles in real-world governance scenarios	<b>20</b>
<b>TOTAL</b>		<b>80</b>

**Detailed Syllabus:**

**Text Books:**

1. "The Economic History of Ancient India" by R. C. Dutt- Published by Atlantic Publishers and Distributors Ltd, 2004.
2. "Trade and Commerce in Ancient India" by R.K. Pruthi- Published by Abhinav Publications, 2004.

**Reference Books:**

1. "History of Indian Accounting" by P.R. Chaudhary- Published by New Saraswati House (India) Pvt. Ltd, 2011.
2. "Taxation in Ancient India" by R.S. Sharma- Published by Motilal Banarsidass, 2001.
3. "Banking in Ancient India" by D.R. Gadgil- Published by Abhinav Publications, 2004.

**NOTE: Latest edition of the readings may be used.**

**Ancient to Medieval Period to be taken as the period of study.**

**Teaching Learning Process:** The teaching learning process will be based on lectures, assignments and project work.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		<b>40 hours</b> <b>1.Presentation</b> <b>2.Group Discussion</b> <b>3.Project work</b>

**Title of the Paper: CORPORATE LAW**

**Course Level: 200**

**Subject Code: COM042N401**

**L-T-P-C – 2-1-0-3**

**Credit Units: 03**

**Scheme of Evaluation: THEORY**

**Course Objectives:**

The objectives of the course are to provide an understanding of the concept of Company and to impart basic knowledge of the provisions of the Companies Act, 2013

**Course Outcomes:**

On completion of this course students will be able to:		
COs	Course Outcomes:	Blooms Taxonomy Level
CO 1	<b>Recall</b> the concept of Company form of business and applicable laws.	<b>BT 1</b>
CO 2	<b>Explain</b> the basic legal documents and their usage essential for operations and management of company.	<b>BT 2</b>
CO 3	<b>Identify</b> the company management processes, meetings, and decisions.	<b>BT 3</b>
CO 4	<b>Examine</b> the framework of dividend distribution and role of auditors in a company.	<b>BT4</b>

**Detailed Syllabus:**

Modules	Topics / Course content	Periods
<b>I.</b>	<b>Introduction:</b> Administration of Company Law, 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; Memorandum of association; Articles of association, Doctrine of constructive notice and indoor management,	15
<b>II.</b>	<b>Share Capital:</b> Sources of capital, Types of shares prospectus-shelf and red herring prospectus, misstatement in prospectus; book-building; issue, allotment and forfeiture of share, transfer and transmission of shares; buyback of shares; issue of bonus shares, right issues; issue of sweat equity; Employee stock option.	15
<b>III.</b>	<b>Company Management and Meetings:</b> Appointment, Qualifications, 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 <b>Meetings:</b> 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.	15

<b>IV.</b>	<b>Dividends, Accounts, Audit:</b> Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. <b>Winding Up:</b> Concept and modes of Winding Up. <b>Insider Trading, Whistle Blowing:</b> Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.	15
<b>Total</b>		<b>60</b>

**Text Book:**

1. Kapoor. G.K & Dhamija, Sanjay, *Company Law*, Taxmann, New Delhi
2. Chadha R., & Chadha, S. *Company Laws*. Delhi: Scholar Tech Press.

**Reference Books:**

1. Garg, K. C, Gupta, Vijay, Dhingra & Joy, *Corporate Law*, Kalyani Publishers,
2. Gulshan S.S, *Company Law*, Excel Books, New Delhi
3. Institute of Companies Secretaries of India, *Companies Act with Rules*, Taxmann, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching –learning process will include lectures through presentations of case laws, seminars, and assignments.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>60 hours</b>		<b>30 hours</b> 1. <b>Projects</b> 2. <b>Group Discussion</b> 3. <b>Case Studies</b>

**Title of the Paper: Business Economics**

**Course Level: 200**

**Subject Code: COM042N402**

**L-T-P-C – 2-1-0-3**

**Credit Units: 03**

**Scheme of Evaluation: THEORY**

**Course Objectives:** The course aims to provide an understanding of fundamental economic theories and their impact on the market and cultivate rational approach towards economic aspects related with pricing, demand and supply. The course also aims to explain how the market and the firms respond and behave under different economic situations and systems.



**Course Outcome:**

After completion of this course students are expected to-

COs	Outcomes	BT Level
CO-1	<b>Understand</b> how different economic system functions	<b>BT-1</b>
CO-2	<b>Explain</b> the rationale and implications of various economic decisions	<b>BT-2</b>
CO-3	<b>Examine</b> responses of firms and markets to different market situations	<b>BT-3</b>
CO-4	<b>Analyse</b> and interpret market mechanism and behaviour of firm	<b>BT-4</b>

**Course Contents:**

Modules	Course Contents	Periods
<b>1</b>	<b>Introduction</b> Business Economics: concept, nature, scope and significance; Positive and normative economics, theory of the firm; Opportunity cost, Time perspectives, principle of Marginalism; Application of Economic theories in decision making, Steps in decision making.	15
<b>2</b>	<b>Consumer Equilibrium and Elasticity of Demand</b> Demand and supply analysis; Elasticity of demand- price, income, cross elasticity and arc elasticity; Marginal revenue, Average revenue and elasticity of demand. Demand forecasting. Ordinal utility analysis of consumer behavior: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory.	15
<b>3</b>	<b>Production and cost</b> Total, average and marginal product curves, three stages of production, Production isoquants, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. <b>Cost of production:</b> Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economics and Diseconomies of scale and the shape to the long run average cost.	15
<b>4</b>	<b>Pricing &amp; Market</b> Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.	15
<b>Total</b>		<b>60</b>

**Text Books**

1. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.

2. Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

**Reference Books :**

1. Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.
2. Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

**Latest edition of the text books should be used.**

**Teaching Learning Process:** The teaching –learning process will include lectures through presentations of case laws, seminars, and assignments

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours <ol style="list-style-type: none"> <li>1. Projects</li> <li>2. Group Discussion</li> <li>3. Practicals</li> </ol>

**Type of Course:** AEC UG

**Semester:** 4th **Course Code:** CEN982A401

**Course Title:** CEN IV – Employability and Communication **Total credits:** 1

**Course level:** 200

**L-T-P-C:** 1-0-0-1

**Scheme of Evaluation:** Theory and Practical

**Course Objectives:** This course is designed to enhance employability and maximize the students' potential by introducing them to the principles that determine personal and professional success, thereby helping them acquire the skills needed to apply these principles in their lives and careers.

**Course Outcomes:** After the successful completion of the course, the students will be able to

COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Demonstrate</b> understanding the importance of verbal and non-verbal skills while delivering an effective presentation.	<b>BT 2</b>
CO 2	<b>Develop</b> professional documents to meet the objectives of the workplace	<b>BT 3</b>

<b>CO 3</b>	<b>Define</b> and identify different life skills and internet competencies required in personal and professional life.	<b>BT 3</b>
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<b>Detailed Syllabus</b>		
<b>Units</b>	<b>Course Contents</b>	<b>Periods</b>
<b>I</b>	<b>Presentation Skills</b> Importance of presentation skills, Essential characteristics of a good presentation, Stages of a presentation, Visual aids in presentation, Effective delivery of a presentation	<b>5</b>
<b>II</b>	<b>Business Writing</b> Report writing: Importance of reports, Types of reports, Format of reports, Structure of formal reports Proposal writing: Importance of proposal, Types of proposal, structure of formal proposals Technical articles: Types and structure	<b>5</b>
<b>III</b>	<b>Preparing for jobs</b> Employment Communication and its Importance, Knowing the four-step employment process, writing resumes, Guidelines for a good resume, Writing cover letters Interviews: Types of interview, what does a job interview assess, strategies of success at interviews, participating in group discussions.	<b>5</b>
<b>IV</b>	<b>Digital Literacy and Life Skills</b>  <b>Digital literacy:</b> Digital skills for the '21st century', College students and technology, information management using Webspaces, Dropbox, directory, and folder renaming conventions. Social Media Technology and Safety, Web 2.0. <b>Life Skills:</b> Overview of Life Skills: Meaning and significance of life skills, Life skills identified by WHO: self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem-solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion. Application of life skills: opening and operating bank accounts, applying for pan, passport, online bill payments, ticket booking, gas booking	<b>5</b>

**Keywords:** Employability, business writing, presentation skills, life skills

**Text:**

1. *Business Communication* by PD Chaturvedi and Mukesh Chaturvedi

**References:**

1. *Business Communication* by Shalini Verma References:
2. *Technical Communication* by Meenakshi Raman and Sangeeta Shar

Credit Distribution		
Lecture/Tutorial	Practicum	Experiential Learning
15 hours	-	10 hours <ul style="list-style-type: none"><li>- Movie/ Documentary screening</li><li>- Field visits</li><li>- Peer teaching</li><li>- Seminars</li><li>- Library visits</li></ul>

**Subject Name:** Behavioural Sciences -IV UG 4th semester **Course code:**

BHS982A402

**Credit: 1**

**Course objectives:** To increase one's ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations.

**Course outcomes:** On completion of the course the students will be able to:

CO1: Understand the importance of individual differences

CO2: Develop a better understanding of self in relation to society and nation

CO3: Facilitation for a meaningful existence and adjustment in society

**Detailed Syllabus:**

Modules	Course Contents	Periods
I	<b>Managing Personal Effectiveness</b> Setting goals to maintain focus, Dimensions of personal effectiveness (self disclosure, openness to feedback and perceptiveness), Integration of personal and organizational vision for effectiveness, A healthy balance of work and play, Defining Criticism: Types of Criticism, Destructive vs Constructive Criticism, Handling criticism and interruptions.	4
II	<b>Positive Personal Growth</b> Understanding & Developing positive emotions, Positive approach towards future, Impact of positive thinking, Importance of discipline and hard work, Integrity and accountability, Importance of ethics in achieving personal growth.	4
III	<b>Handling Diversity:</b> Defining Diversity, Affirmation Action and Managing Diversity, Increasing Diversity in Work Force, Barriers and Challenges in Managing Diversity.	4
IV	<b>Developing Negotiation Skills</b> Meaning and Negotiation approaches (Traditional and Contemporary) Process and strategies of negotiations. Negotiation and interpersonal communication. Rapport Building – NLP.	4
<b>Total</b>		<b>16</b>

**Text books:**

- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 3, Management; Pfeiffer & Company
- Blair J. Kolasa, Introduction to Behavioural Science for Business, John Wiley & Sons Inc.

**SYLLABUS 5<sup>TH</sup> SEMESTER****Course: Major****Title of the Paper: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT****Subject Code: COM042M501****Course Level: 300****L-T-P-C – 3-1-0-4****Credit Units: 04****Scheme of Evaluation: (THEORY)****Course Objective:**

The course aims to enable learners to explore the concepts of entrepreneurship and its process. Impart knowledge about Industrial Parks, EDP, MSME Act, project establishing feasibility study and institutional support required for promotion of entrepreneurship in Indian context.

**Course Outcomes:****After completion of the course, students will be able to**

<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Define</b> the concept, role and importance of entrepreneurship.	<b>BT 1</b>
<b>CO 2</b>	<b>Explain</b> the essentials of starting up a MSME.	<b>BT 2</b>
<b>CO 3</b>	<b>Identify</b> the various institutional supportive measures for the promotion of entrepreneurship.	<b>BT 3</b>
<b>CO 4</b>	<b>Analyze</b> the economic and operational feasibility of a new venture.	<b>BT 4</b>

**Detailed Syllabus:**

<b>Modules</b>	<b>Topics / Course Contents</b>	<b>Periods</b>
<b>I.</b>	<b>Introduction to Entrepreneurship and EDP:</b> Concept of Entrepreneur and entrepreneurship-Meaning, types, functions, qualities, theories, difference between entrepreneur and manager, entrepreneur and intrapreneur, Entrepreneurial Ethics. Entrepreneurship Development Program (EDP) in India and North-East India, Role of Entrepreneurs in socio economic development. Success stories of Indian Entrepreneurs/ entrepreneurs of the region	<b>20</b>

<b>II.</b>	<b>Introduction to SSIs:</b> Small enterprise/SSI: concept and definition. Role and policies of SSI in India and North-East India. MSMED Act: Introduction and salient features, current scenario in India Environmental Responsibilities of Small and Medium Enterprises. Problems and Prospects of Small- Scale Industries in India. Export Business Programmes – SEZs and EPIP	<b>20</b>
<b>III.</b>	<b>Institutional Framework of Small Business and Business Incubation:</b> <b>Institutional Framework of Small Business:</b> Promotional and Advisory, Financial, Training, Technical support. <b>Creativity and Business Incubation:</b> Creativity: Concept of creativity, difference between creativity and innovation; Business Incubation: Concept, objectives, Importance of Business Incubation and Principles; Incubation and Incubators: Concept, Types of Incubation. History of Business Incubation India; Government policies and Programmes on business incubation in India; Role and challenges faced by Incubators in India. Role of business incubation in the economy.	<b>20</b>
<b>IV</b>	<b>Establishing a Small Enterprise:</b> Process of establishing SSI. Venture capital concept and features, sources of venture capital finance in India. SEBI regulations on Venture capital, Concept role and functions of angle investors. Problems and prospects of entrepreneurship in India. Concept of tourism entrepreneurship and Agro-entrepreneurship.	<b>20</b>
<b>TOTAL</b>		<b>80</b>

#### **Text Book:**

1. Charantimath M. Poornima (2018), *Entrepreneurship development and small business enterprises*; Pearson Education, New Delhi.
2. Khanka, S. S. (2019). *Entrepreneurship Development*; S. Chand and Sons; New Delhi.

1.

#### **Reference Books:**

1. Hisrich, D. R., P.P. M. and Shepher. (2017). *Entrepreneurship*; Tata McGraw Hill. New Delhi.
2. Desai, V. (2019). *The Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House; New Delhi.
3. Desai, V. (2011); *Small Scale Industries and Entrepreneurship*; Himalaya Publishing House; New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Teaching learning:** The teaching learning process would include classroom lectures, supported by case studies and presentation by students to enable an understanding of concepts and role of entrepreneurship, along with supportive measures provided by various institutions for the promotion of entrepreneurship.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Practical</li> </ol>

**Course: MAJOR**

**Title of the Paper: Management Accounting**

**Subject Code: COM042M502**

**Course Level: 300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 4**

**Scheme of Evaluation: (THEORY)**

**Course Objective:** The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Recall</b> basic concepts and principles of management accounting	<b>BT 1</b>
CO 2	<b>Explain</b> the role of management accounting in decision-making within organizations.	<b>BT 2</b>
CO 3	<b>Utilize</b> budgeting and variance analysis techniques to monitor and control costs within organizations.	<b>BT 3</b>
CO 4	<b>Analyze</b> cost-volume-profit relationships.	<b>BT 4</b>



**Detailed Syllabus:**

Modules	Topics / Course content	Periods
I.	<b>Introduction to Management Accounting</b> Concept, objectives, nature, scope, tools, functions, use of accounting information, Financial Accounting v/s Management Accounting, Cost Accounting v/s Management Accounting, installation of management accounting system, role of computer in managerial decision making	20
II.	<b>Marginal Costing</b> Marginal cost, marginal costing, assumptions, characteristics, merits, demerits, absorption costing v/s marginal costing, CVP analysis, BEP analysis, margin of safety, determination of income, application of marginal costing in managerial decision making	20
III.	<b>Budgetary Control</b> Budget, budgeting, budgetary control, objectives, merits, demerits, steps for installation of budgetary control system, classification of budgets, Flexible and Cash budget (numerical)	20
IV.	<b>Standard Costing</b> Standard cost, standard costing, merits, demerits, applicability, variance analysis – material, labour, overhead (numerical)	20
<b>Total</b>		<b>80</b>

**Text Book:**

1. J. K. Sharma Arora M. N., *Management Accounting*, Himalaya Publishing House

**Reference Books:**

1. Singh, S. K., & Gupta, L. *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
2. Management Accounting, M. Y. Khan and P. K. Jain, Tata McGraw Hill Publishing Co., New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:**

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Practical</li> </ol>

**Course: Major**

**Title of the Paper: Customer Relationship & Advertising**

**Subject Code: COM042M503**

**Course Level: 300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 4**

**Scheme of Evaluation: (THEORY)**

### **Course Objective**

The course aims to familiarize the students with the need of maintaining customer relationship, its importance in success of business, role of CRM in various industries, basics of advertising as promotional tools in marketing and to develop a customer oriented attitude for designing advertising messages.

### **Course Outcomes**

<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Define</b> CRM Architecture.	<b>BT 1</b>
<b>CO2</b>	<b>Summarize</b> the role of market survey in customer satisfaction.	<b>BT 2</b>
<b>CO3</b>	<b>Identify</b> the various Information Response Hierarchy Models.	<b>BT 3</b>
<b>CO4</b>	<b>Analyse</b> the role of advertising budget and institutional framework.	<b>BT 4</b>

### **Detailed Syllabus:**

<b>Modules</b>	<b>Topics &amp; Course Contents</b>	<b>Periods</b>
I.	<b>Customer Relationship:</b> Architecture/Components of CRM, features, implementation process of CRM, Role of CRM in improving Customer Relationships, Integrated CRM System, Steps for successful CRM, E-CRM- types, significance and drawbacks. Terms in CRM-Customer Response, Customer satisfaction, customer loyalty, customer retention.	20
II.	<b>Measuring Customer Relationship:</b> Measuring Customer Relationship, Role of Market and Market Survey in customer satisfaction. Market research and CRM. Market Research Process – Data and Information Collection. Total Customer care programme, customer acquisition; Customer retention; Customer defection CRM in Manufacturing and Service Sectors	20

III	<b>Introduction to Advertising:</b> <b>Advertising:</b> Introduction to Advertising, Communication Process, , Information Response Hierarchy Models-; DAGMAR Approach; Target audience selection <b>Advertising Message and Media Decisions:</b> Advertising message and appeals, Elements of print and broadcast advertising copy; Media Decisions- Types of Advertising Media, strengths and limitations, Factors influencing selection of advertising media, Media Scheduling	20
IV	<b>Advertising Framework</b> Advertising Budget- concept, Methods of setting of Advertising Budget, Advertising mix. Advertising Effectiveness and Institutional Framework; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	20
TOTAL		80

### Test Book:

1. Shanmuga Sundaram S *Customer Relationship Management*, Eastern Economy, PHI Learning Private Limited, New Delhi.
2. Mathur V.C. *Advertising Management Text and Cases* ; New Age International Publisher, New Delhi.

### Reference Books:

1. Sugandhi R.K.; *Customer Relationship Management*, New Age International Publishers, New Delhi.
2. Mohan Manendra *Advertising Management – Concepts and Cases*; Tata Mc Graw Hill Publishing Co. Ltd. New Delhi,

### Teaching Learning Process:

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours  1. Project 2. Group Discussion 3. Role Play

**Course: Major**

**Title of the paper: HUMAN RESOURCE MANAGEMENT**

**Subject Code: COM042M504**

**Course Level: 300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: (THEORY)**

**Course Objective:** The course aims to familiarize the students with various facets of managing people in an organization by imparting knowledge about from the stage of recruitment to development and to acquaint students with the techniques and principles to manage HR of an organization.

**Course Outcomes:**

After completing the course, the learners shall be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of Human Resource Management.	BT 1
CO 2	Explain the importance and challenges of human resource management.	BT 2
CO 3	Identify the concept of Compensation Management.	BT 3
CO 4	Examine the modern trends and approaches in HRM.	BT 4

**Detailed Syllabus:**

Modules	Topic/Course content	Periods
I	<b>Introduction to HRM:</b> HRM - Concept of HRM, objectives, features, functions, importance, Evolution of HRM, Personnel management and HRM, Qualities and Role of HR Managers, Challenges of HRM, HR Policies and Practices, Factors impeding growth of HRM practices,	20
II	<b>Recruitment, Selection &amp; Development:</b> Recruitment – Concept, Objectives, Process, Sources, Modern Methods of Recruitment: Electronic Recruitment, Poaching, Social Media Recruiting Selection – Concept, Objectives, Process, Types of Selection Tests, Recruitment Vs Selection. Interview: Concept, types Induction: Concept, Objectives and Role of Employee Induction Placement: Concept, Objectives Training & Development	20

<b>III</b>	<b>Job Evaluation &amp; Compensation management:</b> Job Analysis: Concept of Job Analysis, Job Description and Job Specification Job Design: Concept, Methods, Benefits & Limitations Job Evaluation: Concept, Objectives, Methods Compensation Management Salary and Wage: Concept, Factors affecting Salaries and Wages, Types of wages- concept, merits, demerits, Incentives and Fringe Benefits- Concept, Types	<b>20</b>
<b>IV</b>	<b>Employee Welfare and Emerging Trends in HRM:</b> Performance Appraisal- Meaning, Objectives, Methods, Process, Benefits & Limitations; Performance Management – Meaning, Importance and Limitations; Potential appraisal – Meaning and Objectives HR Mobility – Concept, forms, merits and limitations Downsizing and Labour Turnover - Concept, causes & remedies Recent Trends in HRM, Quality Management – JIT, Kaizen, TQM and Six Sigma.	<b>20</b>
	<b>Total</b>	<b>80</b>

**Text Book:**

1. Ashwathappa K; *Human Resource Management – Text and Cases*; Tata McGraw Hill, New Delhi.
2. Khanka S; *Human Resource Management- Text and Cases*, S Chand and Company Ltd, New Delhi

**Reference Books:**

1. Pattanayak Biswajeet, *Human Resource Management*; PHI Learning Pvt. Ltd; New Delhi.
2. Haldar Kumar Uday; *Human Resource Development*; Oxford University Press, New Delhi.
3. Rao Subba P, *Personnel and Human Resource Management*; Himalaya Publishing House, New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Class Test</li> </ol>

**Course: MAJOR**

**Title of the Paper: COST ACCOUNTING**

**Subject Code: COM042M505**

**Course Level: 300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: (THEORY)**

### Course Objectives:

The objectives of the course are to provide an in-depth understanding of the conceptual framework of cost accounting principles and ascertainment of cost in different industries using different methods.

### Course Outcomes:

**On completion of this course students will be able to:**

COs	Course Outcomes:	Blooms Taxonomy Level
CO 1	List the basics of cost in terms of material, labour and overheads.	BT 1
CO 2	Explain the conceptual framework of cost accounting	BT 2
CO 3	Interpret the accounting systems for cost books and treatment of overheads	BT 3
CO 4	Examine the cost of products for specific industries using costing methods .	BT 4

### Detailed Syllabus

Modules	Topics / Course content	Periods
I.	<b>Introduction to Cost Accounting:</b> Cost, costing, cost accounting, cost accountancy, objectives, merits, demerits, distinctions between Financial and Cost accounting, Management and Cost Accounting, cost concepts and classification, elements of cost, types of costing, methods of costing, installation of a costing system, role of cost accountant, cost accounting standards, cost sheet and its preparation	20

<b>II.</b>	<b>Material Control:</b> Meaning, importance, techniques of material control, accounting and control of purchases, storage, and issue of material, methods of pricing – FIFO, LIFO, Average, treatment of material losses <b>Labour Control:</b> Accounting and control of labour cost, time booking, time keeping, concept and treatment of labour turnover, idle time, overtime, methods of wage payment – time and piece, incentive scheme – Halsey, Rowan, Taylor's Differential	<b>20</b>
<b>III.</b>	<b>Overhead:</b> Classification, allocation, apportionment, absorption of overheads, methods of absorption, under and over absorption, treatment of interest on capital, bad debts and research and development expenses <b>Systems of Accounting:</b> Accounting of Integral and Non-integral system, Reconciliation of cost and financial accounts	<b>20</b>
<b>IV.</b>	<b>Costing Methods:</b> Job costing, Batch costing, Process costing – features, application, merits, demerits, job costing v/s process costing, process losses & numerical, Contract costing – meaning & features, job v/s contract costing, recording of value and profit on contracts (numerical), escalation clause	<b>20</b>
<b>Total</b>		<b>80</b>

**Text Book:**

1. Jain, S. P.; Narang, K. L.; *Cost Accounting*, Prentice Hall, New Delhi.
2. Banarjee, B. *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.

**Reference Books:**

1. Arora, M. N., *Cost Accounting-Principles and Practices*, Vikas Publishing House.
2. Das, K. R., *Cost Accounting*, Excel Books, New Delhi
3. Lathika R and Rajasekaran V; *Cost Accounting*; 1<sup>st</sup> edition; Pearson Education India, New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:**

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		<b>40 ours</b> <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Practical</li> </ol>

**Course: Major**  
**Title of the paper: Insurance and Risk Management**  
**Subject Code: COM042M506**  
**Course Level: 300**

**L-T-P-C – 3-1-0-4**  
**(THEORY)**

**Credit Units: 04**

**Scheme of Evaluation:**

**Course Objectives:**

The objectives of the course are to develop an understanding among learners about identifying, analyzing and managing various types of risks and understand the concept of insurance as a risk management tool. Besides, the students will be able to understand principles of insurance and its usefulness in business along with its regulatory framework.

**Course Outcome:**

On completion of this course students will be able to:		
COs	Course Outcomes:	Blooms Taxonomy Level
CO 1	<b>Define</b> the various concepts associated with risk and insurance.	<b>BT 1</b>
CO 2	<b>Illustrate</b> the various types of insurance	<b>BT 2</b>
CO 3	<b>Apply</b> the concepts of risk associated with insurance in identifying various insurance policies.	<b>BT 3</b>
CO 4	<b>List</b> the procedure to become an insurance agent and surveyor.	<b>BT 4</b>

**Detailed syllabus:**

Modules	Topics / Course content	Periods
<b>I.</b>	<b>Risk Management:</b> Concept of Risk, Types of Risk, Sources and Measurement of Risk, Risk evaluation and Prediction, Risk retention and transfer, Risk management - Characteristics of Risk Management - Significance - Principles of Risk Management - Objectives - Risk and risk management process, Risk management techniques - Selecting and implementing risk management techniques.	<b>20</b>
<b>II.</b>	<b>Insurance:</b> Concept and Origin, Need for insurance, Functions of insurance Types of Insurance- Life and Non-life. Growth and Development of Insurance in India; IRDA: Role, Powers and Functions, Composition of IRDA. Contract of Insurance: Essentials of Contract and its Applicability to the Valid Insurance Contract Terms of Insurance Contracts, Principles of Utmost Good Faith and Insurable Interest, Principles of Indemnity, Proximate Cause, Subrogation, Contribution and Sharing and Warranty. Re-insurance, Co-insurance.	<b>25</b>
<b>III.</b>	<b>Insurance Agency and Surveyorship:</b> Definition of an Agent; Procedure for becoming Agent, Cancellation of Licences, Functions of an Agent: Agent's Compensation, Code of Conduct, Meaning and Role of Surveyors and Loss Assessors, Procedure for Becoming Surveyor, Code of Conduct.	<b>15</b>



<b>IV.</b>	<b>Insurance Policies:</b> Life Insurance: Definition, Features, Kinds of Policies: Whole Life, Endowment, Term, Annuity, Group Insurance; Fire Insurance: Meaning, Characteristics, Physical and Moral Hazards in Fire Insurance, Kinds of Policies Marine Insurance: Meaning and Scope, Marine Perils, Types of Policies, Miscellaneous Insurance: Motor, Accident, Liability, Social insurance, Micro Insurance.	<b>20</b>
<b>Total</b>		<b>80</b>

**Text Book:**

1. Mishra, MN, Mishra. S.B., (2016), *Insurance Principles & Practices*, S Chand & Co. Limited New Delhi.

**Reference Books:**

1. Sahoo. S.C. & Das. S.C, (2009), *Insurance Management*, 1st Edition, Himalaya Publishing House, New Delhi,
2. Singh Inderjit, Katyal Rakesh & Kaur Surjeet, Arora Sanjay, (2016), *Fundamentals of Insurance*, Kalyani Publishers, New Delhi,

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, and assignments.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		<b>40 hours</b> <b>1. Project</b> <b>2. Group Discussion</b> <b>3. Class Test</b>

**Course: Minor**

**Title of the paper: DIGITAL MARKETING**

**Subject Code: COM042N501**

**Course Level: 300**

**L-T-P-C – 3-1-0-4    Credit Units: 04    Scheme of Evaluation: THEORY**

**Course Objective:** The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

**Course Outcomes:**

After completion of the course, learners will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of digital marketing.	BT 1
CO 2	Illustrate the measurement of effectiveness of a digital marketing campaign.	BT 2
CO 3	Identify the impact of digital technology in transforming the business environment.	BT 3
CO 4	List the uses of AI in Digital Marketing.	BT 4

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Introduction</b> Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	20
II.	<b>Digital Marketing Management</b> Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.	20
III	<b>Digital Marketing Presence</b> Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.	20
IV	<b>Interactive Marketing &amp; Artificial Intelligence in Marketing</b> Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options. Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.	20
<b>TOTAL</b>		<b>80</b>

**Text Book:**

1. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
2. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

**Reference Books:**

1. Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
2. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.

**Practical Exercises:**

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tool using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Debates</li> </ol>

## SYLLABUS 6<sup>TH</sup> SEMESTER

**Type of Course: Major**  
**Paper Title: Supply Chain Management**  
**Paper Code: COM042M601**  
**Course Level: 300**  
**Credit Units: 04**  
**Scheme of Evaluation: Theory**  
**L-T-P-C-3-1-0-4**

### Course Objectives:

The course aims to equip students with a comprehensive understanding of the principles and practices essential for the effective and efficient management of supply chains.

### Course Outcomes:

On completion of the course the students will:		
COs	Course Outcome	Blooms Taxonomy Level
CO1	<b>Define</b> the basics of supply chain management and its strategies	<b>BT1</b>
CO2	<b>Explain</b> the role and factors of distribution and supply chain network.	<b>BT2</b>
CO3	<b>Identify the</b> drivers and modes of transportation decisions and its strategies followed by retail firms	<b>BT3</b>
CO4	<b>Examine</b> the Contemporary Issues and Trends in Supply Chain Management	<b>BT4</b>

### Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	<b>Basics of Supply Chain</b> <b>Supply Chain Management-</b> Concept, Scope, Importance and objectives Major supply Chain Drivers, Decision Phases in a Supply Chain, Evolution of Supply Chain Management, Stages in Supply Chain Management, Supply Chain Strategies, Challenges in achieving and maintaining the strategies	20

II.	<b>Designing and Planning the Supply Chain Network</b> Distribution and Network Design: Role and Factors Influencing Network Design Decision Framework, Role of Forecasting in Supply Chain, Basic Approach to Demand Forecasting and its methods, Bullwhip Effect: Concept, Aggregate Planning- Concept	<b>20</b>
III.	<b>Supply Chain Process</b> Supply Chain Process Cycle, Sourcing- Role and Components, Pricing- Role and its components Inventory Management- Types and its components, selective inventory control techniques, managing inventory for short life cycle products, Transportation- Modes and Drivers of transportation decisions	<b>20</b>
IV.	<b>Current Trends in Supply Chain Management</b> Sustainable Supply Chain Management- Role, Green Supply Chain Practices, IT in Supply Chain- Future and Current Practices Impact of Globalization in Supply Chain Network, Risk Management in Supply Chain, Recent trends and challenges in Supply Chain Management	<b>20</b>
<b>TOTAL</b>		<b>80</b>

**Text Book:**

- 1 Janat Shah, *Supply Chain Management: Text and Cases*, Pearson, New Delhi
2. Sunil Chopra, Peter Meindl, D.V Kalra, *Supply Chain Management: Strategy, Planning and Operation*, Pearson, New Delhi

**Reference Books:**

1. Sarika Kulkarni : *Supply Chain Management*, Tata Mc-Graw Hill Publishing Co Ltd., New Delhi, 2004
2. James L. Heskett, *Marketing*, New York: Macmillan Publishing Co., Inc., 1976
3. Donald J. Bowersox & David J. Closs : *Logistical Management*, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, project work and case studies

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours
		<ol style="list-style-type: none"> <li>1. Presentation</li> <li>2. Project work</li> <li>3. Case Studies</li> </ol>

**Type of Course: Major**  
**Title of the Course: AUDITING & ASSURANCE**  
**PaperCode: COM042M602**  
**Course Level: 300**  
**Credit Units: 04**  
**Scheme of Evaluation: THEORY**  
**L-T-P-C – 3-1-0-4**

**Course Objectives** To equip the learners with the basic concepts of auditing, concepts of internal control, internal check and audit evidence, process of vouching and verification and the special areas of audit & process of audit of companies.

### Course Outcomes

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Recall</b> the basic concept of auditing	BT 1
CO 2	<b>Demonstrate</b> the process of auditing	BT 2
CO 3	<b>Make use</b> of standards of auditing in the verification of financial statements	BT 3
CO 4	<b>Analyze</b> the various errors and frauds that takes place in a business	BT 4

### Detail Syllabus:

Modules	Topics (if applicable) & Course Contents	Periods
I.	<b>Auditing Concepts &amp; Audit Documentation:</b> a. Audit Concept and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Classes of Errors and Frauds, Ethical principles and concept of auditor's independence b. Audit Documentation and Audit Evidence: Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form & Content	20
II	<b>Internal Control:</b> Internal Control: Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; Internal Control under computerized audit environment, concept of materiality and audit risk. Internal Check-Concept, Advantages & Disadvantages; Internal Audit- Concept, Advantages & Disadvantages	20
III	<b>Vouching and Verification &amp; Special Areas of Audit:</b> a. Vouching and Verification: Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities. b. Audit Sampling: Types of Sampling, Audit Sampling and Sampling Methods, Test Checking	20

IV	<b>Audit of Companies &amp; Audit Report:</b> <b>a.</b> Audit of Limited Companies under the Companies Act 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; <b>b.</b> Auditor's Report- Concept, Contents and Types of Audit Report; Audit attestation and certification.	20
TOTAL		80

**Text Book:**

1. Dam B.B, Gautam H.C- *Auditing & Assurance*, Gayatri Publication, Assam
2. Tandon BN, Sudharsana S and Sundharabahu S, *A Handbook of Practical Auditing*, S Chand Publishing House, New Delhi.

**Reference Books:**

1. Singh A. K., & Gupta, L. *Auditing Theory and Practice*. Galgotia Publishing
2. Garg, P. (2019). *Auditing & Assurance*. Delhi: Taxmann Publication
3. Basu S K, *Fundamentals of Auditing* ; Pearson Publication, New Delhi.

Teaching Learning Process: The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Case Studies

**Course: MAJOR**

**Title of the Paper-Goods and Services Tax**

**Subject Code: COM042M603**

**Course Level: 300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: Theory**

**Course Objectives:**

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

**Course Outcomes:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Recall</b> key concepts related to indirect taxes such as GST and customs duty	BT 1
CO 2	<b>Interpret</b> indirect tax laws and regulations to determine the tax implications for businesses.	BT 2
CO 3	<b>Apply</b> knowledge of GST laws to calculate tax liabilities for businesses based on transactions and activities.	BT 3
CO 4	<b>Analyze</b> GST Laws with reference to relevant, exemptions, relief or incentives	BT 4

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Basic Concepts</b> Concept and features of different types of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept and mechanism of Vat, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	20
II.	<b>Concept of supply and levy of GST</b> Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.	20
III.	<b>Procedures under GST</b> Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST and Concept of e-filing of returns.	20
IV	<b>Customs Law :</b> Custom Law: Concepts; Definitions; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions; Import and Export Clearance of goods. Foreign Trade Policy Concept, Definitions, features and Schemes	20
<b>TOTAL</b>		<b>80</b>



**Text Book:**

1. Singhania, V. K., &Singhania, M. (2023). *Student's Guide to Income Tax Including GST*. Taxmann Publication. New Delhi.
2. Datey, V. S., Bansal, K. M., &Gour, M. (2023). *Indirect Tax Laws*, Taxmann Publication.

NOTE: Latest edition of the readings may be used.

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, project work and assignments

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		<b>40 hours</b> <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Class Test</li> </ol>

**Course: MAJOR**

**Title of the paper: Services Marketing**

**Subject Code-COM042M604**

**Course Level: 300**

**L-T-P-C – 3-1-0-4    Credit Units: 04**

**Scheme of Evaluation: Theory**

**Course Objective**

The course aims to familiarize the students with the concept of service marketing management, its tools, facets and forms along with understanding the emerging trends in service industry. The legal and ethical aspects, factors impeding growth of the modern services sector will also be dealt with.

**Course Outcomes**

After completing the course, the student shall be able to:		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Define</b> service marketing.	<b>BT 1</b>
<b>CO2</b>	<b>Explain</b> the various models of service marketing.	<b>BT 2</b>
<b>CO3</b>	<b>Identify</b> the various gaps in services.	<b>BT 3</b>
<b>CO4</b>	<b>Examine</b> the suitability of services sector in various forms of services.	<b>BT 4</b>

### Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	<b>Introduction to services</b> Concept nature, difference between services and goods, components, and classification of services. Service Life Cycle. Service marketing: concept, Evolution, classification & challenges, reasons for growth of services, Ethical aspects in Service Marketing Service system, Consumer decision making process.	20
II.	<b>Service marketing mix</b> Product service: BSP, service triangle, development stages of new service, service differentiation, Pricing: Factors influencing pricing, objectives, strategies Place: Strategies of distribution, distribution flow of services, service channels, franchising, electronic channels, brokers. Promotion: elements and objectives, developing promotion mix, promotional role of employees, employer, promotion tools.	20
III.	<b>Additional dimensions in service marketing and Service Quality</b> People: service personnel, service encounter, MoT, Measures to enhance customer participation Process: service blueprint, service process and its types. Physical evidence: need, concept, types of Service Scapes. Delivering Quality Services, Causes of Service Quality Gaps, Strategies for Closing Service Gap, GAP and SERVQUAL Model.	20
IV	<b>Marketing and Globalization of Services</b> Banking Services, Healthcare Services, Tourism services, Insurance services-- Marketing mix, Users and factors influencing growth of the select services. Recent trends and development of Service Industry in India. The growth in Global Service markets- Factors influencing globalization. Challenges in the global market, Factors influencing success of global service firm.	20
<b>TOTAL</b>		<b>80</b>

#### Text Book:

1. **Rama Mohana Rao K;** *Services Marketing*, Pearson Education
2. **Zeithaml. Valarie A, Bitner. Mary Jo & Gremler Dwayne, (2018).** *Marketing of Services*, McGraw Hill Publishing., New Delhi

#### Reference Books:

1. **Jha, S.M., (2010).** *Hospital Management*, Himalaya Publishing House, New Delhi.
2. **Srinivasan R, (2014).** *Services Marketing-The Indian Context*, PHI Learning, New Delhi
3. **Bhattacharya, C., (2009),** *Services Marketing*, Excel Books, New Delhi

**NOTE: Latest edition of the readings may be used.**

#### Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

**Course: MAJOR**

**Title of the Paper: Financial Statement Analysis**

**Course Level: 300**

**Subject Code: COM042M605**

**L-T-P-C: 3-1-0-4      Total credits: 4      Scheme of Evaluation: Theory**

### Course Objectives

To equip the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

### Course Outcomes

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Define</b> the tools and techniques of financial statement analysis	BT 1
CO 2	<b>Demonstrate</b> the performance of the organization through ratio analysis	BT 2
CO 3	<b>Develop</b> the preparation of Fund Flow statement and analysis of working capital	BT 3
CO 4	<b>Analyze</b> the preparation of Cash Flow Statement	BT 4

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Introduction</b> Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis. Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Overview of Corporate Financial Reporting Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.	20
II	<b>Ratio Analysis</b> Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.	20
III	<b>Fund Flow and Working Capital Analysis</b> Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.	20
IV	<b>Cash Flow Analysis</b> Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software.	20
TOTAL		80

**Text Book:**

1. Sharma, R. K., & Gupta, S. K. *Management Accounting*. Cuttack, Odisha: Kalyani Publishers.

**Reference Books:**

1. Khan, M. Y., & Jain, P. K. *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.
2. Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.

**Teaching Learning Process:**

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		40 hours <ol style="list-style-type: none"> <li>1. Project</li> <li>2. Group Discussion</li> <li>3. Practical</li> </ol>

**Course: Major**

**Title of the Paper: Industrial Relations & Labor Legislations**

**Subject Code: COM042M606**

**Course level:300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: Theory**

**Course Objectives:**

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

**Course Outcomes:**

After completing the course, the learners shall be able to:		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Define</b> the concept of industrial relations.	<b>BT 1</b>
<b>CO 2</b>	<b>Outline</b> the laws relating to employee welfare.	<b>BT 2</b>
<b>CO 3</b>	<b>Identify</b> the importance of trade unionism.	<b>BT 3</b>
<b>CO 4</b>	<b>Examine</b> the effectiveness of various industrial legislations.	<b>BT 4</b>

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Industrial Relations:</b> Characteristics of Indian Labour Force, Industrial Relations(IR) - Concept, Features, Components, importance of Industrial Relations System, , Factors affecting industrial relations, Actors involved in IR and their roles Collective Bargaining: concept, importance ,types and process Workers Participation in Management: concept, importance, types and process	20
II.	<b>Industrial Dispute &amp; Settlement Machinery:</b> Industrial Dispute: Concept, Classification, and Causes. Strikes. Industrial Disputes Act, 1947: objectives,powers & duties of the Authorities. <b>Settlement Machinery:</b> Mediation & conciliation: Concept, Role of Conciliation, Duties and Powers, Qualities of Conciliator Arbitration: Concept, types, procedure & submission of Award Adjudication: Concept, Three Tier System of Adjudication, Procedure for Settlement of Dispute	20
III.	<b>Labour Legislations:Part I:</b> Trade Unions Act, 1926: Objects, Scope, Registration of Trade Unions, Duties & Liabilities of a Trade Union, Classification of Trade Unions, , Problems of Trade Unions. Factories Act, 1948: Objects & Applications, Provisions regarding Health, Safety & Welfare, Provisions regarding employment of Women & Young Persons. The Industrial Employment (Standing Orders) Act, 1946: Objects and applications, main provisions of the Act.	20
IV	<b>Labour Legislations: Part II:</b> Payment of Wages Act, 1936: Objects &Applications, Provision regarding payment of wages, Responsibility of Payment of Wages. Payment of Bonus Act, 1965: Objects & Applications, Eligibility and Extent of Bonus, Payment of Minimum & Maximum Bonus. Plantation Labour Act, 1951: Scope & Objects, Provisions regarding Health, welfare, Hours & limitations, Leave with Wages, Sickness& Maternity Benefits. Child Labour (Prohibition & Regulation) Act, 1986: Scope, Provisions, UN declarations on the Right of a Child.	20
<b>TOTAL</b>		<b>80</b>

**Text Book:**

1. Amandeep Kaur (2018), *Industrial Relations and Labour Laws*, Kalyani Publishers, New Delhi
2. Bare Acts

**Reference Books:**

1. Mamoria C.B., Satish Mamoria, Rao Subba P. (2018), *Dynamics of Industrial Relations*, Himalaya Publishing House, New Delhi
2. Ratnam Venkat, *Industrial Relations*, Oxford University Press, New Delhi

3. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini, *Industrial Relations, Trade Unions & Labour Legislations*, Pearson, New Delhi

**NOTE: Latest edition of the readings may be used.**

### Teaching Learning Process

The teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test

**Course: Major**

**Title of the paper: Portfolio Management**

**Subject Code: COM042M607**

**Course level:300**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: Theory**

### Course Objectives:

The objectives of the course are to make students aware about the basics of investment and portfolio management, models of portfolio analysis, concept of portfolio evaluation and portfolio revision.

Prerequisites: Basic concepts of Finance

### Course Outcomes:

On completion of this course students will be able to:

COs	Course Outcomes:	Blooms Taxonomy Level
CO 1	<b>Define</b> investment and its principles as well as recognise the steps in construction of portfolio	<b>BT 1</b>
CO 2	<b>Explain</b> investment risks and stock analysis approaches.	<b>BT 2</b>
CO 3	<b>Construct</b> Portfolio revision and Evaluation	<b>BT 3</b>
CO 4	<b>Analyze</b> and select optimum Portfolio	<b>BT 4</b>

**Detailed Syllabus:**

Modules	Topics & Course Contents	Periods
I.	<b>Introduction:</b> Concept of Investment, investment vs speculation, investment and gambling, Investment objectives, Principles of investment, Significance of investment, security and non-security form of investment, concept of portfolio, objectives of portfolio management, nature of portfolio management, phases of portfolio management. Formulation of portfolio strategy,	20
II.	<b>Risk and Return &amp; Security Analysis:</b> Meaning of Risk; Sources of risk, Types of risk, Measurement of risk;, Risk and investor preference; Economic Analysis, Industry Analysis, Company analysis, Technical analysis	15
III.	<b>Portfolio Analysis &amp; Selection:</b> Meaning of Portfolio analysis; Expected return of a portfolio, Portfolio risk and return; Portfolio selection- feasible set of portfolios, efficient set of portfolios, Measuring security and Portfolio return and risk under Single Index model capital asset pricing model-concept, assumptions, inputs required for applying CAPM Sharpe index model	20
IV	<b>Portfolio Revision and Evaluation:</b> Meaning, Need, and Strategies of Portfolio Revision; Constraints in portfolio revision, Formula plans- Constant Rupee plan, Constant ratio plan, Dollar cost averaging, Portfolio Evaluation- Meaning, need, evaluation perspective, measuring portfolio return- risk adjusted return- Sharpe ratio, Treynor ratio, Differential return- Jensen ratio	25
<b>TOTAL</b>		<b>80</b>

**Text Book:**

1. Kevin, S. *Security Analysis and Portfolio Management*. Delhi: PHI Learning.

**Reference Books:**

1. Chandra, P. *Investment Analysis and Portfolio Management*. Bangaluru: Mcgraw Hill.
2. Fischer, D. E., & Jordan, R. *Security Analysis And Portfolio Management*. Prentice Hall of India
3. Avadhani V.A, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, project work and assignments

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Project 2. Group Discussion 3. Class Test



**Title of the paper: Banking Law and Practices**

**Type of Course: Minor**

**Paper Code: COM042N601**

**Course Level: 300**

**Credit Units: 4**

**L-T-P-C – 3-1-0-4**

**Scheme of Evaluation: (THEORY)**

**Course Objectives:**

The objectives of the course are to provide an understanding of the concept of bank and to provide an insight into the functioning of banks.

**Course Outcomes:**

On completion of this course students will be able To:		
COs	Course Outcomes:	Blooms Taxonomy Level
CO 1	<b>Define</b> the banking structure in India and the law relating to banks	<b>BT 1</b>
CO 2	<b>Interpret</b> the banker customer relationship	<b>BT 2</b>
CO 3	<b>Identify</b> themselves of the activities of paying and collecting banker	<b>BT 3</b>
CO 4	<b>Analyze</b> the insights on lending operations of banking and causes of NPA into banking sector.	<b>BT 4</b>

Modules	Topics & Course Contents	Periods
I.	Bank- Definition, Origin and Development of Modern Banking, Structure of modern commercial banking in India,- Scheduled banks, commercial banks, co-operative banks and Regional Rural Banks Branch banking, Retail Banking, Universal Banking. Functions of a Modern Commercial Banks. E-Banking- Meaning, types, advantages and limitations, Mobile banking, Internet Banking, Debit/Credit card, NEFT, RTGS, ECS (credit/debit) Provisions of Banking Regulation Act,1949 with regard to Minimum capital and reserve, licensing, constitution of Board of Directors, accounts and audit. Powers of RBI; Prudential norms relating to capital adequacy, income recognition, asset classification.	15
II.	<b>Banker-Customer relationship</b> - Definition of customer, general and special relationship, Rights and obligations of bankers, Termination of relationship, rights and obligations of a banker. Garnishee order, Banking Ombudsman Scheme. Special types of bank customers- Minor, joint account, partnership firm, company, Non-profit organisation.	15
III.	<b>Bank operations:</b> Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of account, account facilities available for NRIs, KYC Guidelines, Cheque- Definition, features, types; Crossing of cheques- Meaning, significance, types, Precautions in paying customers' cheques, Paying banker's duties and rights, Return of cheques, Precautions in collecting customers' cheques, Bank draft- Meaning and features	15
IV	<b>Credit Management:</b> Liquid assets- significance of liquidity in banking, Principles of bank lending, Types of advances, NPA-meaning, reasons, NPA management, Pledge, hypothecation and mortgage- Meaning and features, and differences collateral security- goods, documents of title to goods, Life insurance policies, Fixed deposit receipt, shares	15
TOTAL		60

#### Test Book:

1. Maheshwari S.N & Maheswari, S.K, *Banking Law and Practice*; Kalyani Publishers, New Delhi

#### Reference Books: .

1. Natarajan, S & Parameswaran R, *Indian Banking*, S. Chand, New Delhi
2. Kandasami, P. K, Natarajan S & Parameswaran R, *Banking Law and Practice*, S. Chand, New Delhi
3. Sundharam, K.P.M & Varshney, P.N. *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi

**NOTE: Latest edition of the readings may be used.**

#### Teaching Learning Process

The teaching learning process will be based on lectures, seminars, project work and assignments.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
60 hours		30 hours 1. Project 2. Group Discussion 3. Debates

7 <sup>th</sup> Semester (Syllabus)		
<b>Course: Major</b> <b>Paper: Sustainability Reporting</b> <b>Subject Code: COM042M701</b>  <b>L-T-P-C – 3-1-0-4</b> <b>Credit Units: 04</b> <b>Scheme of Evaluation: (T)</b> <b>Course Level: 400</b>		

**Course Objectives:** The objective of this course is to provide students with a comprehensive understanding of the principles and practices involved in sustainability reporting. The course aims to equip students with the necessary skills to evaluate and prepare sustainability reports, considering the economic, environmental, and social impacts of business activities.

**On successful completion of the course, students will be able to:**

COs	Course Outcome	Bloom's Taxonomy Level
CO 1	<b>Recall</b> key sustainability frameworks, guidelines, and standards used in sustainability reporting.	BT 1
CO 2	<b>Understand</b> the significance of sustainability reporting in business, particularly in terms of its role in corporate governance, transparency, and decision-making.	BT 2
CO 3	<b>Demonstrate</b> sustainability reporting principles to assess and evaluate the sustainability performance of an organization based on data and metrics.	BT 3
CO 4	<b>Analyze</b> the differences and similarities between various sustainability reporting standards and frameworks	BT 4
CO 5	<b>Evaluate</b> the credibility and quality of sustainability reports by assessing their transparency, accuracy, and alignment with global standards.	BT 5
CO 6	<b>Develop</b> a comprehensive sustainability report for a business organization, integrating key ESG metrics and aligning with international standards.	BT 6

**Detailed Syllabus:**

<b>Module</b>	<b>Topics and Course Content</b>	<b>Periods</b>
<b>I</b>	<p><b>Introduction to Sustainability and Sustainability Reporting:</b> Concept of Environment, Business, and Society; Triple Bottom Line Approach; Financial and Non-financial Disclosures; Need and Benefits of Sustainability Reporting; Risk Assessment and Stakeholder Communication.</p> <p><b>Sustainability Reporting in India:</b> Historical evolution of sustainability reporting in India, Key drivers of sustainability reporting, Importance of sustainable practices for businesses in India, Sustainable Development Goals (SDGs) and their relevance to Indian businesses.</p> <p><b>Regulatory Framework for Sustainability Reporting in India:</b> Role of SEBI and the Ministry of Corporate Affairs in regulating sustainability practices, The Companies Act, 2013 – Corporate Social Responsibility (CSR) and sustainability, Business Responsibility and Sustainability Report (BRSR) as per SEBI's guidelines.</p>	20
<b>II</b>	<p><b>Sustainability Performance Measurement and Standards:</b> Establishing Sustainability Management Frameworks; Developing Indicators; Monitoring and Improving Performance; Overview of GRI Standards, UN Global Compact, OECD Guidelines, CERES Principles, SA8000, ISO Standards (14001, 26000); Major Sustainability Indices (Dow Jones, FTSE4Good, BSE Greenex)</p> <p><b>Introduction to TCFD Recommendations:</b> Governance, Strategy, Risk Management, Metrics and Targets.</p>	20
<b>III</b>	<p><b>Environmental, Social, and Governance (ESG) Reporting in India:</b></p> <p>Environmental reporting on carbon emissions, water usage, waste management, and sustainability practices.</p> <p>Social reporting on labor standards, human rights, diversity, and CSR initiatives.</p> <p>Governance reporting covering transparency, ethical conduct, anti-corruption, and board diversity.</p> <p>Understanding ESG metrics, stakeholder expectations, and the role of ESG in investment decisions.</p> <p>Challenges and opportunities in ESG reporting: addressing greenwashing, ensuring data reliability, and promoting leadership in sustainability.</p>	20
<b>IV</b>	<p><b>Preparing, Evaluating, and Improving Sustainability Reports in India:</b> Data collection and management for sustainability reporting, focusing on ESG metrics, challenges in data standardization, and verification.</p> <p>Evaluation of sustainability reports, Ethical and legal considerations in reporting,</p>	20

	<p>ensuring compliance while avoiding greenwashing.</p> <p>Guidelines for drafting comprehensive sustainability reports, covering ESG performance, carbon footprint, energy efficiency, and CSR activities.</p> <p><b>Future trends in sustainability reporting:</b> Role of digital transformation, AI, blockchain, and the growing importance of transparency and accountability in India.</p>	
<b>Total</b>		<b>80</b>

## Text Books

1. Laine, M., Tregidga, H., & Unerman, J. (2021). *Sustainability accounting and accountability*. Routledge.
2. Mio, C., Agostini, M., & Scarpa, F. (2024). *Sustainability reporting*. Palgrave Macmillan Cham.

## Reference Books

1. **Global Reporting Initiative (GRI)** – *GRI Standards Handbook*, Global Sustainability Standards Board, Latest Edition.
2. **TCFD** – *Final Recommendations Report: Task Force on Climate-related Financial Disclosures*, 2017 (updated online resources 2023).
3. Rogers, Jalal & Boyd – *An Introduction to Sustainable Development*, PHI Learning, 2007.
4. Singh – *Triple Bottom Line Reporting and Corporate Sustainability*, PHI Learning, 2006.
5. J.G. Stead & Edward Stead – *Sustainable Strategic Management*, M.E. Sharpe & Co., 2004.
6. J.G. Stead & Edward Stead – *Management for a Small Planet*, M.E. Sharpe & Co., 2009.

**Note: Students should refer to the latest edition**

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
<b>80 Hours</b>		<b>40 hours</b> <ol style="list-style-type: none"> <li>1. Assignment</li> <li>2. Group Projects.</li> <li>3. Individual/Group Presentation</li> <li>4. Practice on practical problems.</li> </ol>

<b>Course: Major</b> <b>Paper: Strategic Performance Management</b>		
<b>Subject Code: COM042M702</b>		
<b>L-T-P-C – 3-1-0-4</b> <b>Course Level: 400</b>	<b>Credit Units: 04</b>	<b>Scheme of Evaluation: (T)</b>

## Course Objectives:

The objectives of the course are to help students understand strategy making process that is responsive to rapid changes in an organization's globally oriented environment and to help them understand tasks of implementing strategy in a global market.

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Recall and define</b> fundamental concepts of strategic management.	<b>BT 1</b>
CO 2	<b>Explain</b> the foundational concepts of strategic management.	<b>BT 2</b>
CO 3	<b>Apply</b> environmental analysis tools to assess business situations.	<b>BT 3</b>
CO 4	<b>Analyze</b> strategic alternatives at corporate and business levels.	<b>BT 4</b>
CO 5	<b>Evaluate</b> situation-specific strategies for different industry conditions.	<b>BT 5</b>
CO 6	<b>Create</b> strategic implementation plans integrating cross-functional strategies.	<b>BT 6</b>

#### Detailed Syllabus:

Modules	Topics and Course content	Periods
<b>I.</b>	<b>Introduction</b> Concept and Role of Strategy; The strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management. Strategic Intent; Concept of Strategic Fit. Leverage and Stretch; Global Strategy and Global Strategic Management; International entry options; Strategic flexibility and Learning organization; Corporate mission, vision, objectives and goals..	<b>20</b>
<b>II.</b>	<b>Environmental Analysis</b> Analysis of Global Environment- Environmental Profiles; constructing Scenarios; Environmental Scanning techniques-ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porter's Model of Industry Analysis ; Strategic Group Analysis ; The International Product Life Cycle (IPLC) ; Organisational Appraisal and Strategic Advantage Analysis and Diagnosis.	<b>20</b>
<b>III.</b>	<b>Strategic Choice</b> Strategic options at corporate level– Growth, Stability and Retrenchment strategies; Corporate Restructuring ; Strategic options at Business Level- Michale Porters' competitive strategies and Cooperative Strategies. Evaluation of Strategic Alternatives– Product Portfolio Models ( BCG matrix. GE Matrix).	<b>20</b>
<b>IV.</b>	<b>Situation Specific Strategies and Implementation</b> Strategies for situation like competing in emerging industries, maturing and declining industries. Fragmented industries. hyper – Competitive industries and turbulent industries; Strategies for industry leaders, runner – up firms and weak businesses, Strategic implementation issues, planning and allocating resources- organization structure and designfunctional strategies- production, HR, Finance, Marketing, and R&D – Managing strategic change Strategic control.	<b>20</b>
<b>Total</b>		<b>80</b>

#### Text Books:

1. Sengupta, N. and J.S. Chandan, Strategic Management: Contemporary concepts and Cases, Vikas Publishing.

#### Reference Books:

1. Davidson, W.H., Global Strategic Management, John Wiley, New Work.
2. Thompson, Arthur A and A.J.Strickland, Strategic Management, McGraw Hill, New York.

3. Hitt, Michael A., Ireland, R.F., Hosisson, Robert E. and S. Manikutty, Strategic Management: A South-Asian Perspective, Cengage Learning, India.
4. Barlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross- Border Management, McGraw Hill, New York.
5. Porter, Michael E., Competition in Global Industries, Harvard University Press, New York, 1986.
6. Porter, Michael E. The Competitive Advantage of Nations, Macmillan, London, 1990.

**NOTE: Latest edition of the readings may be used.**

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 4. Assignment 5. Group Discussion 6. Case Studies

**Course: Major**  
**Paper: Marketing Research**  
**Subject Code: COM042M703**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04 Scheme of Evaluation: (T)**

**Course Level: 400**

#### **Course Objectives:**

This course aims to equip students with essential knowledge and skills in marketing research, including problem definition, research design, data collection methods, and analysis. It covers exploratory, descriptive, and causal research designs, the marketing research process, industry practices, ethics, and international research. Students will learn to apply research insights effectively to support marketing decision-making.

On successful completion of the course the students will be able to:		
COs	Course Outcome	Bloom's Taxonomy Level
CO 1	<b>Define</b> the fundamental concepts, processes, and classifications of marketing research.	<b>BT 1</b>
CO 2	<b>Explain</b> the role of marketing research in decision-making.	<b>BT 2</b>
CO 3	<b>Apply</b> appropriate research designs and data collection methods to real-world marketing problems.	<b>BT 3</b>
CO 4	<b>Analyze</b> the advantages and limitations of various survey and observation methods	<b>BT 4</b>
CO 5	<b>Evaluate</b> research proposals, designs, and ethics in domestic and international marketing.	<b>BT 5</b>
CO 6	<b>Develop</b> a marketing research plan with budgeting, scheduling, and methodology for a specific problem.	<b>BT 6</b>

**Detailed Syllabus:**

<b>Modules</b>	<b>Topics and Course content</b>	<b>Periods</b>
<b>I.</b>	<b>Introduction to Marketing Research</b> Definition and Classification of Marketing Research, Marketing Research Process, The Role of Marketing Research in marketing decision making, The Marketing Research Industry, Selecting a Research Supplier, Career in marketing research, International Marketing research, Ethics in Marketing research Defining the Marketing Research Problem and developing an Approach-Importance and the process of defining the problem and developing an approach	20
<b>II.</b>	<b>Research Design Formulation-</b> Definition and Classification of Research Design, Potential sources of error, Budgeting and Scheduling the project, Marketing research proposal <b>Exploratory Research Design:</b> Primary vs Secondary data, Advantages of using secondary data, Disadvantages of secondary data, Criteria for evaluating secondary data, Methodology used to collect the data. Qualitative vs quantitative research, Rationale for using Qualitative research, A classification of qualitative research procedures.	20
<b>III.</b>	<b>Descriptive Research Design: Survey and Observation</b> Survey methods- Telephone methods, personal methods, mail methods, electronic methods, selection of survey methods, observation methods, classification of observation methods, Structured vs unstructured observation, disguised vs undisguised observation, Natural vs Contrived observation, personal observation, Mechanical observation.	20
<b>IV.</b>	<b>Casual Research Design: Experimentation</b> Concept of casualty, definitions and concepts, Validity in Experimentation- Internal validity and external validity, Classification of Experimental designs- Pre experimental designs, true experimental designs, quasi experimental designs and statistical designs	20
<b>Total</b>		<b>80</b>

**Test Books:**

1. Marketing Research: An Applied Orientation" by Naresh K. Malhotra, 7th Edition, Pearson Education, ISBN-13:978-1292076114;
2. "Essentials of Marketing Research" by William G. Zikmund and Barry J. Babin, 5th Edition, Cengage Learning, ISBN-13:978-1111826925.

**Reference Books**

1. "Marketing Research" by Alvin C. Burns and Ronald F. Bush, 8th Edition, Pearson Education, ISBN-13:978-0133074672;
2. "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler, 12th Edition, McGraw-Hill Education, ISBN-13: 978-0073521503.



**NOTE: Latest edition of the readings may be used.**

Notional Credit Hours		
Lecture Tutorials	Practical	Experiential Learning
80 Hours		40 Hours 1. Assignment 2. Group Discussions 3. Individual /Group Presentation

**Course: Major**

**Paper: Forensic Accounting**

**Subject Code: COM042M704**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04 Scheme of Evaluation: (T)**

**Course Level: 400**

**Course outcomes:** This course aims to equip students with essential knowledge and skills in forensic accounting, covering fraud detection, investigative techniques, legal frameworks, and ethical standards. It emphasizes the application of forensic tools, digital forensics, and litigation support through case studies and emerging trends. The course prepares students to analyze financial irregularities, conduct forensic audits, and present findings effectively in professional and legal settings.

COs	Course Outcome	Bloom's Taxonomy Level
CO 1	Understand the core concepts of forensic accounting, forensic audit, fraud fundamentals, and professional standards.	BT 1
CO 2	Explain the processes of forensic audits, fraud detection techniques, and legal frameworks.	BT 2
CO 3	Apply forensic accounting techniques, investigative methods, and analytical tools like CAATs and Benford's Law.	BT 3
CO 4	Analyze fraud cases, forensic audit reports, and red flags using real-world case studies.	BT 4
CO 5	Evaluate forensic evidence, ethical considerations, and litigation support mechanisms.	BT 5
CO 6	Develop forensic accounting reports, expert witness presentations, and independent fraud investigation strategies.	BT 6

**Detailed Syllabus:**

<b>Module</b>	<b>Topics and Course Content</b>	<b>Periods</b>
<b>I</b>	<b>Introduction to Forensic Accounting:</b> Meaning and Need of Forensic Accounting, Relationship among Forensic Accounting, Traditional Accounting, Auditing and Forensic Audit, Forensic Accounting Techniques, Professional Standards on Forensic Accounting, Fundamentals of Fraud, Elements of Fraud: Pressure, Opportunity, and Rationalization, Types of Fraud: Bank Fraud, Corporate Fraud, Management Fraud, Employee Fraud, Insurance Fraud, Cyber Fraud, Qualification, Disqualification, Appointment of Forensic Accountants, Professional Organizations and Careers in Forensic Accounting (ICAI, ICAI, ACFE, etc.) Live Case Studies on Application of Forensic Accounting	20
<b>II</b>	<b>Forensic Accounting Services:</b> Meaning, Definition and Need of forensic services, History of Forensic Accounting, Process of Forensic audit, Biggest Forensic Service Providers: Global Status, Forensic Services in Indian Context, Live Case Studies on Application of Forensic Accounting, Live Case Studies on Forensic Audit Banking Frauds	20
<b>III</b>	<b>Fraud Detection Techniques and Investigations:</b> Cyber Risk, Digital Forensics, Discussion on types of red flags, types of fraud situations, Red and Green Flags, Case Studies, Methods of investigations – CAATs, Benford's Law, RSF, Mathematical Quantification Using CAATs and Benford's Law, Financial fraud, interviewing and field investigations, Knowledge of the Legal System (basic understanding relevant to forensic investigations)	20
<b>IV</b>	<b>Communication, Reporting and Litigation Support:</b> Effective Report Writing for Forensic Accountants, Presentation of Evidence and Expert Witness Role, Understanding Litigation Support Services Preparing for Court Testimonies, Emerging Trends in Forensic Accounting such as Data Analytics, AI and Machine Learning in Fraud Detection.	20
<b>Total</b>		<b>80</b>

**Text books**

1. A Guide to Forensic Accounting Investigation; Skalak, S., Golden, T., Clayton, M., and Pill, J.; John Wiley & Sons, New York, NY; 2<sup>nd</sup> edition; 2011
2. Essentials of Forensic Accounting (AICPA); Michael A. Crain, William S. Hopwood, Richard S. Gendler, George R. Young, Carl Pacini; Wiley; 2nd edition; 2019

**Reference Books**

1. Financial Investigation and Forensic Accounting ; George A. Manning; Routledge; 3rd edition; 2019
2. Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations (Wiley Corporate F&A); Mark J. Nigrini; Wiley; 2nd edition; 2020

**Note: Students should refer to the latest editions**

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Assignment 2. Group Discussion 3. Case Studies

**Course: Minor**

**Paper Name: RURAL DEVELOPMENT**

**Subject Code: COM042N701**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: (T)**

**Course Level: 400**

**Course Objectives:** The objectives of the course are to provide students with a comprehensive understanding of the theoretical frameworks and key concepts in rural development and to familiarize students with the importance of rural development in the broader context of economic development.

**Course Outcome:**

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Recall</b> key concepts, definitions, and terminologies related to rural development, such as sustainable development, rural entrepreneurship, microfinance, and rural infrastructure.	<b>BT 1</b>
CO 2	<b>Understand</b> the role of rural industries, small businesses, and agriculture in the economic development of rural areas.	<b>BT 2</b>
CO 3	<b>Demonstrate</b> the application of rural credit systems and microfinance models to foster rural entrepreneurship and development.	<b>BT 3</b>
CO 4	<b>Analyze</b> the impact of various rural development policies on poverty alleviation, employment generation, and quality of life in rural areas.	<b>BT 4</b>
CO 5	<b>Develop</b> comprehensive rural development projects, integrating various factors like infrastructure, finance, gender equality, and sustainability.	<b>BT 5</b>
CO 6	<b>Evaluate</b> the effectiveness of government programs and policies in improving rural livelihoods and sustainable development.	<b>BT 6</b>

**Detailed Syllabus:**

Modules	Topics and Course content	Periods
I.	<b>Introduction to Rural Development:</b> Meaning and elements of rural development; Role of Agriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trends in agricultural growth in India; Interregional variations in growth of output and productivity; Strategy of agricultural development and technological progress. Sustainable development; Impact of globalization on agriculture. Diversification of Rural Economic Activities: Livestock economies Livestock resources and their productivity; White revolution; Fishery and poultry development; Forestry; Horticulture and floriculture.	25

	Rural industries: introduction, growth, comparison with urban industries-Issues and problems in rural industrialization and development of agro-based industries; Rural non-farm sector.	
<b>II.</b>	<b>Land Reforms, Rural Development Programmes and Rural Credit</b> Land Reforms: Land Reforms; Land ownership structure; Tenancy and crop sharing - Forms; Incidence and effects; Problems of marginal and small farmers; Interlocking of land; Labour and credit markets; Segmentation in labour markets; Rural-urban migration Rural Development Programmes: Bharat Nirman; NREGP; NRHM; ICDS; MDM; SSA; SGSRY; Rural water supply; Sanitation housing programme. Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural credit - Institutional and non-institutional; Reorganization of rural credit - Cooperatives; Commercial banks; Regional rural banks; Role of NABARD; Objectives of agricultural price policy; Food security system in India and public distribution; Agricultural marketing; Agricultural Insurance.	25
<b>III.</b>	<b>Rural Enterprises</b> Introduction to Rural Enterprises: Nature and Scope-characteristics-Advantages- Role of Rural Enterprises in Rural Development. Micro Enterprises in Rural Area: Micro Enterprises in Rural Area- Size and Types - SHGs' Role- Micro-finance- Relevance- Self Employment. Rural Small Enterprises in Rural Area: Procedures for Setting up of Rural Small Enterprises- Scope for Employment & Sustainable Livelihood Security- Factors of Location - Advantages, Government Support. Rural Medium Enterprises: Rural Medium Enterprises- Scope- Production-NABARD- Role of DIC- Rural Industries- Farm based- Non-farm Sector Development.	20
<b>IV.</b>	<b>MSME and Rural Development</b> Financial Institutions and Rural Enterprises - SIDBI- MSME - SBSGS Subsidy. Sustainable Rural Enterprises: Role of Regional Rural Banks- World Council for Sustainable Business (WCSB).	10
<b>Total</b>		<b>80</b>

### Text Books

1. Singh Katar (2009). *Rural Development Principles Policies and Management*. Second edition; Sage Publications.
2. Misra and Puri (2010). *Structure and Problems of Indian Economy*-Himalaya Publishing House.

### Reference Books:

3. Kumar Subratha (2013). *Micro Enterprises and Rural Development in India*, Concept Publishers
4. Anil Kumar. S (2015). *Entrepreneurship and Small Business*, J.K International Private Ltd.
5. Paul Brans (2015), *Entrepreneurship and Small Business*, Macmillan

**NOTE: Latest edition of the readings may be used.**

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 Hours</b>		<b>40 hours</b> 1. Assignment 2. Group Discussions. 3. Individual/Group Presentation 4. Practice on practical problems.

**8<sup>th</sup> Semester(Syllabus)**

**Course: Major**  
**Paper: International Financial Management**  
**Paper Code: COM042M801**  
**Credit Units: 04**  
**Scheme of Evaluation: THEORY**  
**L-T-P-C – 3-1-0-4**  
**Course Level: 400**

**Course Objectives:**

The course objective is to provide a clear, conceptual framework for analyzing key financial decisions in multinational firms through an extension of the principles learned in the introductory financial management course. The learners are expected to apply critical thinking skills in identifying and evaluating international financial issues and information.

**Course Outcomes:**

<b>On successful completion of the course the students will be able to:</b>		
<b>COs</b>	<b>Course Outcome</b>	<b>Blooms Taxonomy Level</b>
<b>CO 1</b>	<b>Define</b> the nature and scope of International Financial Management	<b>BT 1</b>
<b>CO 2</b>	<b>Explain</b> the of International Monetary System and International Financial Markets	<b>BT 2</b>
<b>CO 3</b>	<b>Demonstrate</b> the structure of foreign exchange market	<b>BT 3</b>
<b>CO 4</b>	<b>Analyze</b> purchasing power parity theory, methods of forecasting, exchange rates	<b>BT 4</b>
<b>CO 5</b>	<b>Measure</b> exchange exposure, transaction exposure, translation exposure, operating exposure	<b>BT 5</b>

<b>CO 6</b>	<b>Elaborate</b> hedging strategies	<b>BT 6</b>
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#### Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	<b>International Finance:</b> Importance, Finance Function in Multinational Firm, Trends in International Trade and Cross-border Financial Flows, Gains from international trade and investment, Balance of Payments. Currency convertibility, concept of revenue account and capital account convertibility.	20
II.	<b>International Monetary System and International Finance Markets:</b> Exchange Rate Regimes, International Monetary Fund, European Monetary System, European Monetary Union, World Bank, Euro-markets Institutions.	22
III.	<b>Foreign Exchange Market:</b> Structure of Foreign Exchange Markets and participants, Type of Transactions, Mechanism of Currency Dealing. Exchange Rate Quotations, Arbitrage, Forward Rates. Foreign Exchange Market in India.	16
IV	(a) <b>Exchange Rate Theories:</b> Purchasing Power Parity Theory, Interest Rate Parity, future spot exchange rate, methods of forecasting exchanges rates. (b) <b>Nature and measurement of exposure and risk:</b> Defining foreign exchange exposure, transactions exposure, translation exposure, operating exposure, hedging strategies.	22
<b>TOTAL</b>		<b>80</b>

#### Text Book:

1. International Financial Management- P.G. Apte, Tata McGraw Hill.
2. International Financial Institutions and Monetary Management - S.Sikidar, D.Bhorali, Kalyani Publishers.

#### Reference Books: .

1. International Financial Management- P.K. Jain
2. Multinational Financial Management- Shapiro, Prentice Hall India.
3. International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.

**NOTE: Latest edition of the readings may be used.**

CreditDistribution		
LecturesTutorials	Practical	ExperientialLearning
80hours		40hours 1. Presentation 2. Group Discussion 3. CaseStudies

**Course: Major**

**Paper: Research Methodology**

**Subject Code: COM042N801**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: (T)**

**Course Level: 400**

**Course Objectives:** This course aims to familiarize students with the basics and advanced concepts of research methodology. It covers various types of research, research designs, sampling techniques, data collection, hypothesis testing, interpretation, and research report writing. It prepares students to design, conduct, analyze, and present research projects systematically in the field of commerce.

**On successful completion of the course, students will be able to:**

COs	Course Outcome	Bloom's Taxonomy Level
CO 1	Understand the fundamental concepts of research methodology and problem identification.	BT 1
CO 2	Explain research designs, data collection methods, and sampling techniques.	BT 2
CO 3	Apply measurement scales, sampling methods, and research tools in real-world situations.	BT 3
CO 4	Analyze and interpret research findings using statistical techniques.	BT 4
CO 5	Evaluate research outcomes and prepare structured research reports.	BT 5
CO 6	Develop independent research proposals based on systematic research practices.	BT 6

**Detailed Syllabus:**

Module	Topics and Course Content	Periods
<b>I</b>	<b>Introduction to Research Methodology:</b> Meaning, Importance, Objectives, Types of Research, Research Approaches, Research and Scientific Method, Research Process, Criteria of Good Research, Challenges Faced by Researchers. <b>Defining Research Problems:</b> Identification, Techniques, Necessity, Illustration. <b>Review of Literature:</b> Importance, Searching Existing Literature, Developing Theoretical and Conceptual Frameworks, Writing the Literature Review.	20

<b>II</b>	<p><b>Research Design and Data Collection:</b> Meaning and Types of Research Design, Features of a Good Design, Concepts in Research Design, Experimental and Survey Designs, Case Study Method.</p> <p><b>Data Collection Methods:</b> Primary and Secondary Data, Selection of Suitable Methods.</p> <p><b>Understanding Variables:</b> Quantitative and Qualitative Variables, Dependent and Independent Variables.</p>	20
<b>III</b>	<p><b>Sampling Design and Measurement Techniques:</b> Concepts of Sampling Design, Types of Sampling, Sampling and Non-sampling Errors, Census vs Sample Surveys.</p> <p><b>Measurement and Scaling Techniques:</b> Types of Data, Levels of Measurement, Scale Development, Goodness of Measurement Scales, Multidimensional Scaling.</p>	20
<b>IV</b>	<p><b>Hypothesis Testing:</b> Concepts and steps of hypothesis testing, Type I and Type II errors, test statistics, p-value approach, power of a test and parametric and non-parametric tests.</p> <p><b>Applications of Hypothesis Testing:</b> Tests for mean, proportion, variance, and differences between two means or two proportions; Chi-Square Tests for goodness of fit and independence of attributes.</p> <p><b>Multivariate Techniques:</b> Introduction to factor analysis, conjoint analysis, cluster analysis, discriminant analysis, and basics of structural equation modelling (SEM).</p> <p><b>Interpretation and Research Report Writing:</b> Importance of interpretation, steps in report writing, structure of research reports, referencing styles, and preparation of bibliography.</p>	20
<b>Total</b>		<b>80</b>

#### **Text Book:**

1. C.R. Kothari & Gaurav Garg – *Research Methodology: Methods and Techniques*, New Age International, 2018.

#### **Reference Books**

1. Donald R. Cooper & Pamela S. Schindler – *Business Research Methods*, McGraw-Hill Education.
2. G.C. Beri – *Marketing Research*, Tata McGraw-Hill.
3. Black, Hair et al. – *Multivariate Data Analysis*, Pearson.
4. Ranjit Kumar – *Research Methodology: A Step-by-Step Guide for Beginners*, SAGE Publications.



5. Fink, A. – *Conducting Research Literature Reviews*, SAGE Publications.

**Note: Students should refer to the latest editions**

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Assignments

**Course: Major**  
**Paper: Dissertation**  
**L-T-P-C – 0-0-0-12**  
**Course level: 400**

**Subject Code: COM042M822**  
**Credit Units: 12     Scheme of Evaluation: (P)**

#### **Course Objectives:**

The objectives of the course are:

- To make the students familiar with the process and technicalities of preparing dissertations.
- To make students do researches in their fields of interests.
- To make the students gain practical knowledge about preparing thesis by using different methodologies for doing research work.

#### **Assessment Criteria for Dissertation :**

Sl. No	Criteria	Marks
1.	Thesis	60 Marks
2.	Viva-Voce	40 Marks
	Total	100 Marks

#### **Course Outcome :**

The students will be able to do research in their desired fields and acquaint themselves with the real life situations.

**Course: Major**  
**Paper: Product and Brand Management** **Subject Code: COM042M803**  
**L-T-P-C – 3-1-0-4     Credit Units: 04     Scheme of Evaluation: (T)**  
**Course Level: 400**

#### **Objectives:**

The objectives of the course are to understand the fundamentals of product and brand management in a dynamic business environment and to explore strategies related to product planning, development, and portfolio management

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	<b>Define</b> the concept of product, trademark, brand, loyalty	<b>BT 1</b>
CO 2	<b>Explain</b> the concepts, principles, and frameworks of product management.	<b>BT 2</b>
CO 3	<b>Apply</b> product development and product life cycle strategies in business contexts.	<b>BT 3</b>
CO 4	<b>Examine</b> brand management processes including brand positioning, brand equity, and brand extension.	<b>BT 4</b>
CO 5	<b>Develop</b> brand-building strategies and evaluate brand performance in competitive markets.	<b>BT 5</b>
CO 6	<b>Discuss</b> the product design process.	<b>BT 6</b>

#### Detailed Syllabus:

Modules	Topics and Course content	Hours
<b>I.</b>	<b>Fundamentals of Product Management</b> Meaning and Scope of Product Management Types of Products: Consumer Goods, Industrial Goods, and Services Product Classification and Levels of Product Product Line, Product Mix, and Product Portfolio Management Role and Functions of a Product Manager New Product Development (NPD) Process: Idea Generation to Commercialization Product Life Cycle (PLC) Stages and Marketing Strategies	<b>20</b>
<b>II.</b>	<b>Advanced Product Strategies</b> Product Positioning and Repositioning Strategies, Product Differentiation and Competitive Advantage, Product Testing and Market Launch Strategies, Product Portfolio Analysis: BCG Matrix, GE Multi-Factor Matrix, Product Standardization vs. Customization in International Markets, Product Elimination and Product Revitalization Strategies	<b>20</b>
<b>III.</b>	<b>Fundamentals of Brand Management</b> Definition, Importance, and Scope of Brand Management, Difference Between Product and Brand, Brand Identity, Brand Image, and Brand Personality, Elements of a Brand: Name, Logo, Symbol, Tagline, etc., Brand Positioning and Repositioning Strategies, Brand Loyalty and Brand Equity: Concept and Measurement Models (Aaker's Model, Keller's CBBE Model)	<b>20</b>
<b>IV.</b>	<b>Strategic Brand Management</b> Designing and Implementing Brand Strategies, Brand Extension, Brand Licensing, and Co-Branding Strategies, Global Brand Management and Cross-Cultural Branding, Brand Revitalization and Brand Crisis Management, Celebrity	<b>20</b>

	Endorsement, Brand Communities, and Digital Branding, Measuring Brand Performance and Brand Audit Process	
<b>Total</b>		<b>80</b>

**Text Book:**

1. Keller, K.L. (2012). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity* (4th ed.). Pearson Education.
2. Lehmann, D.R., & Winer, R.S. (2005). *Product Management*. McGraw Hill

**Reference Books:**

1. Aaker, D.A. (2010). *Managing Brand Equity*. Free Press.
2. Chitale, A.K., & Gupta, R. (2011). *Product Policy and Brand Management: Text and Cases*. PHI Learning.
3. Kapferer, J.N. (2012). *The New Strategic Brand Management: Advanced Insights and Strategic Thinking*. Kogan Page.

**NOTE: Latest edition of the readings may be used.**

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Assignment 2. Group Discussion 3. Case Studies

<b>Course: Major</b> <b>Paper: Corporate Tax Planning</b> <b>Subject Code: COM042M804</b> <b>L-T-P-C – 3-1-0-4</b> <b>Course Level: 400</b>	<b>Credit Units: 04</b>	<b>Scheme of Evaluation: (T)</b>
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**Course outcomes:** This course aims to equip students with a comprehensive understanding of corporate taxation, tax planning strategies, and compliance mechanisms. It covers the taxation of different types of companies, tax implications in managerial and financial decisions, business restructuring and special tax provisions. Through theoretical knowledge and practical case-based discussions, students will be prepared to make informed tax planning decisions for corporate entities in both domestic and international contexts.

COs	Course Outcome	Bloom's Taxonomy Level
CO 1	Understand the fundamental concepts of company taxation, types of companies, and tax incidence based on residential status.	BT 1

CO 2	Explain the computation of taxable income, tax liabilities, MAT, dividend tax, and other special taxes applicable to companies.	BT 2
CO 3	Apply tax planning principles to managerial decisions such as asset acquisition, financing options, and shutdown or continuation of operations.	BT 3
CO 4	Analyze the tax implications of financial management strategies and business restructuring activities such as amalgamation, demerger, and conversions.	BT 4
CO 5	Evaluate the impact of special tax provisions, incentives for specific sectors, and develop tax-efficient strategies for corporate decision-making.	BT 5
CO 6	Develop the ability to prepare tax returns, comply with statutory obligations, manage TDS processes, and apply procedures for assessments effectively.	BT 6

### Course Content

Module	Topics and Course Content	Periods
<b>I</b>	<b>Introduction to taxation of companies:</b> Definition of Company, Indian company, Domestic Company, Foreign Company, Industrial Company, Investment Company, Residential status and Tax incidence; Taxation of Companies – Carry forward of losses in the cases of certain companies, Computation of taxable income, tax liability, Minimum alternate tax, Dividend tax, Tax on income distributed to unit holders, Tax on income received from venture capital companies and venture capital funds.	20
<b>II</b>	<b>Tax Issues relating to Managerial Decisions:</b> Purchase of asset out of own funds or out of borrowed capital, own vs. lease, purchase by installment vs. hire purchase, sale of assets used for scientific research, make or buy decisions, repair, replace, renewal or renovation and shutdown or continue decisions.	20
<b>III</b>	<b>Tax Planning for Financial Management and Business Restructuring:</b> Capital Structure Decisions and Tax Planning, Dividend Policy and its Tax Implications, Issue of Bonus Shares and Tax Aspects, Tax Considerations in Business Restructuring: Amalgamation, Demerger, Conversion of Sole Proprietorship/Firm into Company, Conversion of Company into Limited Liability Partnership (LLP), Transfer of Assets between Holding and Subsidiary Companies, Slump Sale	20
<b>IV</b>	<b>Special Tax Provisions, Assessment and Compliance Procedures:</b> <b>Special Tax Provisions:</b> Tax Benefits for Free Trade Zones, Tax Incentives for Infrastructure Sector and Backward Areas, Tax Incentives for Exporters <b>Return of Income and Payment of Taxes:</b> Filing of Return of Income: Statutory Obligations, Belated Return, Revised Return, Incomplete Return, Self-assessment, Summary Assessment, Scrutiny Assessment, Advance Payment of Tax, Deduction and Collection of Tax at Source (TDS), Filing of E-TDS Returns	20
<b>Total</b>		<b>80</b>

**Suggested Readings:****Text Books**

1. Singhania, V.K. and Singhania, M.: Corporate Tax Planning and Business Tax Procedures with Case Studies, Taxmann Publications, 20th Edition.
2. Ahuja, G.K. and Gupta, R.: Simplified Approach to Corporate Tax Planning and Management, Bharat Law House, New Delhi, 17th Edition.

**Reference books**

1. Lakhotia, R.N.: Corporate Tax Planning, Vision Publications, Delhi, 6th Edition.
2. Mehrotra, H. C.: Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 2016.

**Note: Students should refer to the latest editions**

Notional Credit Hours		
Lectures	Tutorials	Practical
80 hours		40 hours
		<ol style="list-style-type: none"> <li>1. Assignment</li> <li>2. Group Discussion</li> <li>3. Case Studies</li> </ol>

**Course: Major**

**Paper : Behavioural Finance**

**Subject Code: COM042M805**

**L-T-P-C – 3-1-0-4**

**Credit Units: 04**

**Scheme of Evaluation: (T)**

**Course Level: 400**

**Course Objectives:** The objective of the course is to introduce the student to the field of behavioural finance. Students will deal with major implications of human psychology for financial decision-maker and for financial markets and allow students to wisely and effectively make financial decisions.

On successful completion of the course the students will be able to:		
COs	Course Outcome	Blooms Taxonomy Level
CO 1	Define the major concepts and topics of Behavioural finance.	BT 1
CO 2	<b>Understand</b> the foundation of rational finance.	BT 2
CO 3	<b>Identify</b> various cognitive factors influencing investments.	BT 3
CO 4	<b>Analyze</b> the theories of financial decisions.	BT 4
CO 5	<b>Compare</b> traditional finance and behavioural finance.	BT 5
CO 6	<b>Develop</b> mental labels for money.	BT 6

**Detailed Syllabus:**

<b>Modules</b>	<b>Topics and Course content</b>	<b>Periods</b>
<b>I.</b>	Introduction to Behavioral finance – Nature, scope, Characteristics objectives and application; Traditional finance and behavioural finance; Behavioural finance: science or art- Investment Decision Cycle: Judgment under Uncertainty Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception	22
<b>II.</b>	Foundation of Rational Finance- Expected utility theory, Modern portfolio theory, Capital asset pricing model (CAPM); Efficient markets hypothesis; Agency theory; Investor rationality and market efficiency.	18
<b>III.</b>	Foundations of Behavioural Finance: Types of investors- Individual and Institutional - How the human mind works-the two systems; Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation; Hyperbolic discounting.	18
<b>IV.</b>	Prospect Theory and Mental Accounting: Error in Bernoulli's theory; Prospect theory; SPA theory, Framing; Mental Accounting; Emotional factors and social forces-substance of emotion, theories of emotion, evolutionary perspective one motions, types and dimensions of emotions, emotional style, emotions and investing, social influence on investment and consumption.	22
<b>Total</b>		<b>80</b>

**Text Books:**

1. Singh. S., & Bahl.S. Behavioral Finance. Vikas Publishing House, Noida (India).
2. Kapoor, Sujata and Prosad, Jaya. Mamata, Behavioral Finance, Sage Publishing, New Delhi.

**Reference Books:**

3. Chandra, P. Behavioral Finance, Tata McGraw Hill Education, Chennai (India).
4. Ackert, Lucy, Richard Deaves, Behavioral Finance; Psychology, Decision Making and Markets, Cengage Learning.

**NOTE: Latest edition of the readings may be used.**

<b>Notional Credit Hours</b>		
<b>Lectures Tutorials</b>	<b>Practical</b>	<b>Experiential Learning</b>
<b>80 hours</b>		<b>40 hours</b> <ol style="list-style-type: none"> <li>1. Assignments</li> <li>2. Group Discussion</li> <li>3. Case Studies</li> </ol>