THE ASSAM
ROYAL GLOBAL UNIVERSITY
GUWAHATI

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 - 2026 – 27

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

1st 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	2	2-0-0
Skill Enhancement Course (SEC)	COM042S111	Accounting Software-I	100	3	0-0-6
Value Added Course (VAC)		VAC-1 Innovations and Startup Ecosystem	100	3	3-0-0
		Courses from Swayam/Moocs/NPTEL		2	
TOTAL CREDIT FOR 1st SEMESTER				22	

2nd 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	2	2-0-0
SEC	COM042S211	Accounting Software-II	100	3	0-0-6
VAC		VAC-2- Basics of E-Commerce	100	3	3-0-0
		Courses from Swayam/Moocs/NPTEL	100	2	
TOTAL CREDIT FOR 2nd SEMESTER				22	

3rd 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	4	3-1-0
IDC	COM042I301	Financial Economics	100	3	2-1-0
			100	3	2-1-0
AEC	CEN982A301	Communicative English-	100	2	2-0-0

		III			
SEC	COM042S301	Investment in Stock Market	200	3	2-1-0
		Courses from Swayam/Moocs /NPTEL	100	2	
TOTAL CREDIT FOR 3rd SEMESTER				22	
4th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
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	2	2-0-0
		Courses from Swayam/Moocs /NPTEL		2	
TOTAL CREDIT FOR 4thSEMESTER				22	
5th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
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	Marketing Group				
	COM042M503	Customer Relationship and Advertising	300	4	3-1-0
	Human Resource Management Group				
	COM042M504	Human Resource Management	300	4	3-1-0
	Accounting Group				
	COM042M505	Cost Accounting	300	4	3-1-0
	Finance Group				
	COM042M506	Insurance & Risk Management	300	4	3-1-0
	Fintech Group				
	COM042M507	Introduction to Financial Technology	300	4	3-1-0
	Family Business Management Group				
	COM042M508	Family Business Management	300	4	3-1-0

	Forensic Accounting Group				
	COM042M509	Fundamentals of Forensic Accounting	300	4	3-1-0
Minor	COM042N501	Digital Marketing	300	4	3-1-0
Internship	COM042M5210	Summer Internship	300	4	
TOTAL CREDIT FOR 5thSEMESTER				20	
6th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
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
Major (Core) (Choose any 1 from the following)	Marketing Group				
	COM042M604	Services Marketing	300	4	3-1-0
	Human Resource Management Group				
	COM042M605	Industrial Relations and Labour Legislations	300	4	3-1-0
	Accounting Group				
	COM042M606	Financial Statement Analysis	300	4	3-1-0
	Finance Group				
	COM042M607	Portfolio Management	300	4	3-1-0
	Fintech Group				
	COM042M608	Digital Banking and Payment System	300	4	3-1-0
	Family Business Management				
	COM042M609	Succession Planning and Governance in Family Business	300	4	3-1-0
	Forensic Accounting				
	COM042M6010	Fraud Investigation and Reporting	300	4	3-1-0
Minor	COM042N601	Banking Law and Practices	300	4	3-1-0
TOTAL CREDIT FOR 6thSEMESTER				20	

7th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	COM042M701	Sustainability Reporting	400	4	3-1-0
Major (Core)	COM042M702	Strategic Performance Management	400	4	3-1-0
Major (Core)	COM042M703	Marketing Research	400	4	3-1-0
Major (Core)	Marketing Group				
	COM042M704	Sustainable Marketing	400	4	3-1-0
	Human Resource Group				
	COM042M705	Compensation Management	400	4	3-1-0
	Accounting Group				

	COM042M706	Forensic Accounting	400	4	3-1-0
	Finance and Family Business Management Group				
	COM042M707	Credit Appraisal and Finance	400	4	3-1-0
	Fintech Group				
	COM042M708	Financial Data Analytics	400	4	3-1-0
	Forensic Accounting Group				
	COM042M709	Financial Fraud Schemes and Prevention	400	4	3-1-0
Minor	COM042N701	Rural Development	400	4	3-1-0
TOTAL CREDIT FOR 7th SEMESTER				20	
8th SEMESTER					
COMPONENT	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
Major (Core)	Marketing Group				
	COM042M801	Marketing Analytics	400	4	3-1-0
	Human Resource Management Group				
	COM042M802	HR Technology & Analysis	400	4	3-1-0
	Accounting Group				
	COM042M803	Corporate Valuation	400	4	3-1-0
	Finance Group				
	COM042M804	International Financial Management	400	4	3-1-0
	Fintech Group				
	COM042M805	Cyber Security in Financial System	400	4	3-1-0
	Family Business Management Group				
	COM042M806	Sales and Distribution Management	400	4	3-1-0
	Forensic Accounting Group				
	COM042M807	Bankruptcy Prediction and Forensic Analytics	400	4	3-1-0
Minor	COM042N801	Research Methodology	400	4	3-1-0
Major (Core)	COM042M822	Dissertation	400	12	0-0-0
In lieu of Project					
Major (Core)	COM042M808	Product and Brand Management	400	4	3-1-0
Major (Core)	COM042M809	Corporate Tax Planning	400	4	3-1-0
Major (Core)	COM042M8010	Behavioural Finance	400	4	3-1-0
TOTAL CREDIT FOR 8th SEMESTER				20	

SYLLABUS (1ST 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.	**A. Theoretical Framework of Financial Accounting**: 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**

	Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles (GAAP). 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. Measurement of Business Income** 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 Change in method of Depreciation and its impact on measurement of business income – Straight Line Method, Written down value Method & Units of production method. Impact of inventory valuation on measurement of business income –FIFO, LIFO, Weighted Average Methods.	
II.	**Accounting Process & Final Accounts** 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.	**15**
III	**Accounting for Branches:** Meaning of Branch Accounting; Concept of dependent branches; Accounting aspects-debt or system, stock and debtors' system, branch Final account system and wholesale basis system; Independent branches-concept.	**15**
IV	**Departmental Accounts**: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts; inter-department transfer.	**15**
TOTAL		**60**

Textbook:

Hanif. M & Mukherjee, (2017), *Financial Accounting,* Tata McGraw Hill. New Delhi

Bhattacharya, Ashish, (2017), *Essentials of Financial Accounting,* PHI Learning, Delhi

Reference Books:

Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi**.**

Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S. Chand Publication, New Delhi

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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
60 hours		**30 hours** **Projects** **Group** **Discussion** **Case Studies**

Course Objective

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

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

Modules	**Topics & Course Contents**	**Periods**

I.	**Introduction to Business:** 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.	**Forms of Business Organizations:** 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.	**Business Combinations and Business Environment:** 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 21st 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**
TOTAL		**60**

Text Book:
Shukla M.C.; *Business Organisation and Management,* S.Chand, New Delhi.

Reference Books:

Tulsian, P.C.& Pandey, V. (2008); *Business Organization and Management*, Pearson Education, New Delhi.
Gupta R.N. (2006). *Business Organisation and Management,* S.Chand, New Delhi.
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** **Projects** **Group** **Discussion** **Case Studies**

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 itsgeneral operations.

Course Outcomes:

On completion of this course students will be able to:		
COs	**Course Outcomes:**	**Blooms Taxonomy Level**
CO1	**Define** the various components of the financial system.	**BT1**
CO2	**Understand** the different types of financial markets, institutions, instruments, and services.	**BT2**
CO3	**Identify** the role of financial markets and institutions.	**BT3**
CO4	**Analyse** the role of regulatory bodies.	**BT4**

Detailed Syllabus:

Modules	Topics &Course Contents	Periods

I.	**Financial System:** 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	**Financial Market:** **Money Market**-Meaning, features, classifications, functions. Indian Money Market- features, structure, and recent trends in Indian Money Market. **Capital Market**-Meaning, features, classification, and functions. Primary Market- Meaning and functions. Methods of Issue of securities in Primary market. SEBI guidelines for IPO **Secondary Market**- 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. **Financial Institutions:** 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	**15**
III.	**Financial Instruments and Services**: 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, Green 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**
TOTAL		**60**

Text Book:

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

Reference Books:

Pathak, BV*; Indian Financial System,* Pearson–India, New Delhi.,
Gupta .K. Shashi, Aggarwal Nisha & Gupta Neeti, *Indian Financial System*, Kalyani Publishers New Delhi,
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** **Case Studies** **Group** **Discussion** **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	**Identify** the elements and processes that make for successful communication and **recognize** everyday activities that deserve closer attention in order to improve communication skills	**BT 1**
CO 2	**Contrast** situations that create barriers to effective communication and **relate** them to methods that are consciously devised to overcome such hindrance	**BT 2**

CO 3	**Use** language, gestures, and para-language effectively to avoid miscommunication and **articulate** one's thoughts and build arguments more effectively	**BT 3**

Detailed Syllabus		
Units	**Course Contents**	**Periods**
I	Introduction to Effective Communication Listening Skills The Art of Listening Factors that affect Listening Characteristics of Effective Listening Guidelines for improving Listening skills	**5**
II	Speaking Skills The Art of Speaking Styles of Speaking Guidelines for improving Speaking skills Oral Communication: importance, guidelines, and barriers	**5**
III	Reading Skills The Art of Reading Styles of Reading: skimming, surveying, scanning Guidelines for developing Reading skills	**5**
IV	Writing Skills The Art of Writing Purpose and Clarity in Writing Principles of Effective Writing	**5**

Keywords: Communication**,** Listening, Speaking, Reading, Writing
Text:
Business Communication by Shalini Verma
References:
Business Communication by P.D. Chaturvedi and Mukesh Chaturvedi
Technical Communication by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	**Practicum**	**Experiential Learning**

15 hours	-	10 hours Movie/ Documentary screening Peer teaching Seminars Field Visit

Subject Name: Behavioral Sciences -1 **UG 1st 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
I	**Introduction to Behavioral Science** 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.	**4**
II	**Foundations of individual behavior** Personality- structure, determinants, types of personalities. Perception: Attribution, Errors in perception. Learning- Theories of learning: Classical, Operant and Social	**4**
III	**Behaviour and communication.** 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.	**4**
IV	**Time and Stress Management** 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.	**4**
Total		**16**

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
Paper I/Subject Name: Introduction to Indian Knowledge System - I Subject Code: IKS982I101 **L-T-P-C – 3-0-0-3** **Credit Units: 3** **Course Level: 100** **Scheme of Evaluation: Theory**

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
CO1	**Recall** about the natural endowments	BT level 1
CO2	**Illustrate** literature of Indian civilization-the Vedic – Itihasas, languages, mathematics, and Ayurveda.	BT level 2
CO3	**Explain** observation of the motion of celestial bodies in the Vedic corpus	BT level 2

Module	Course Contents	Periods
I	**Bharatavarsha—A Land of Rare Natural Endowments** 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	**Foundational Literature of Indian Civilization:** 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. **i. The Vedangas and Other Streams of Indian Knowledge System**: 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, Dharmasastra, 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

	Indian Language Sciences: 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. **Indian Mathematics:** 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.	
III	**Indian Astronomy**: Ancient records of the observation of the motion of celestial bodies in the Vedic corpus. Sun, Moon, Nakshatra & 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.	15
IV	**Indian Health Sciences:** 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	15

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

Textbooks/Reference Books:

Baladev Upadhyaya, Samskrta Śāstrom ka Itihās, Chowkhambha, Varanasi, 2010.

D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.

Astāngahrdaya, Vol. I, Sūtrasthāna and Śarīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi, 1991.

Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune, 1987.

Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrotthana Sahitya, Bengaluru, 2021

Dharampal, The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century, Dharampal Classics Series, Rashtrotthana Sahitya, Bengaluru, 2021.

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.

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.

J. K. Bajaj and M. D. Srinivas, Timeless India Resurgent India, Centre for Policy Studies, Chennai, 2001.

M. D. Srinivas, The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākarana, 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:

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

Detailed Syllabus:

Modules	**Topics/Course content**	**Periods**
I.	**Introduction to Accounting Package: Tally ERP9** 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	**15**
II.	**Masters Management** 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	**15**

III.	**Inventory Management & Financial Reports** Understanding Inventory, Stock Groups, Stock Category, Units of Measurement, Stock Items, Practical Examples Trial Balance, P/LA/c, Balance Sheet etc.	**15**	
IV.	**GST and TDS** 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.	**15**	
Total			**60**

Keywords: tally, accounting software
Reference Books/Web:

1. www.tallysolutions.com

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
	60 hours	**30 hours** **Presentation** **Case studies** **Project work**

SYLLABUS (2nd SEMESTER)

Subject Name:
Principles of Marketing
Type of Course: Major

Paper Code: COM042M201

CourseLevel:100

CreditUnits: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	**Define** the basic concepts and philosophies of marketing.	**BT 1**
CO2	**Describe** the factors affecting marketing decisions of a firm.	**BT 2**
CO3	**Apply** marketing strategies in solving real life business problems.	**BT 3**
CO4	**Examine** the effectiveness of marketing strategies.	**BT 4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Introduction to Marketing:** 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. **Marketing Environment:** Need for studying marketing environment; environment scanning, Micro and macro environmental factors.	15
II.	**Understanding Consumer Behaviour and STP:** **Consumer Behaviour:** Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. **Market Segmentation**- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases.	15
III.	**Marketing Mix Decision-Product** **Product Decisions**: 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. **Marketing Mix Decisions-Pricing and Distribution** **Pricing Decisions:** 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; **Distribution strategies**; Distribution logistics–concept, importance and Major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends.	15
IV	**Promotion Decisions and Developments in Marketing** **Promotion Decisions:** 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. **Emerging concepts in Marketing**: Relationship Marketing, Sustainable Marketing, Rural marketing, Social marketing, Digital marketing.	15
TOTAL		60

Text Book:

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

Reference Books:

Saxena, Rajan, *Marketing Management,* Mc Graw Hill Education*,* New Delhi.

Goel, Priyanka, *Marketing Management,* New Delhi: Atlantic Publisher.

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

Detailed Syllabus:

Modules	**Topics &Course Contents**	**Periods**
I.	**The IndianContractAct,1872:** 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.	**Sale of GoodsAct1932**. 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.	**Indian Partnership Act 1932**: 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; **Limited Liability Partnership Act 2008**: 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	**TheNegotiableInstrumentsAct1881:** 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. **Foreign Exchange Management Act (FEMA), 1999:** 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:
Gulshan, S.S, *Mercantile Law,* Excel Books, New Delhi
Kuchhal, M.C & Kuchhal, Vivek, *Mercantile Law*, S.Chand Publishing, New Delhi

Reference Books:
Tulsian, P.C, Tulsian, Bharat, *Business Law*, McGraw Hill Education (India) Pvt.Ltd, New Delhi
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**	**Experiential Learning**
60 hours		**30 hours** **Group** **Discussion** **Project work** **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 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**
CO1	**Define** the basic concepts of corporate accounting.	**BT1**
CO2	**Illustrate** the preparation of financial statements of companies as per Companies Act, 2013	**BT2**
CO3	**Apply** the basic principles and procedures for preparation of financial statements of companies.	**BT3**
CO4	**Analyse** the business transactions for the preparation of financial statements of companies.	**BT4**

Detailed Syllabus

Modules	Topics/Course content	Periods
I.	**Accounting for Share Capital and Debentures:** Meaning & types of shares; Accounting for Share Capital; Issue and Redemption of Debentures. Underwriting of Shares and Debentures	15

II.	**Preparation of Financial Statements** 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. **Corporate Annual Report:** Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary	15
III.	**Incentive Equity & Buy Back:** **Incentive Equity**: Right and Bonus Shares- Meaning, Advantages, and disadvantages, related provisions as per companies Act 2013 and their Accounting Treatment. **Buy back of shares**-Meaning, related provisions of Companies Act 2013 and Accounting Treatment.	15
IV.	**Amalgamation of Companies:** 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
Total		**60**

Text Book:

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

Reference Books:

Putty Srinivas R. & Appannaiah H.R. *Advanced Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.
Kumar S Anil & Kumar V Rajesh, *Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.
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** **Presentation** **Project work** **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:

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

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

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
	60 hours	**30 hours** **Presentation** **Case studies** **Project work**

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

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

Detailed Syllabus

Modules	Topics (if applicable) & Course Contents	Periods
I	**Technology Enabled Communication** 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	**Communication Barriers** Types of barriers: Semantic, Psychological, Organisational, Cultural, Physical, and Physiological. Methods to overcome barriers to communication.	**4**
III	**Conversation skills/Verbal Communication** Conversation – Types of Conversation, Strategies for Effectiveness, Conversation Practice, Persuasive Functions in Conversation, Telephonic Conversation and Etiquette Dialogue Writing, Conversation Control.	**4**
IV	**Non-verbal Communication** Introduction; Body language- Personal Appearance, Postures, Gestures, Eye Contact, Facial expressions Paralinguistic Features-Rate, Pause, Volume, Pitch/Intonation/ Voice/ modulation Proxemics , Haptics, Artifactics, Chronemics	**4**
	Total	**16**

Texts:

Rizvi, M. Ashraf. (2017). *Effective Technical Communication*. McGraw-Hill.

Chaturvedi, P. D. and Chaturvedi, Mukesh. (2014). *Business Communication.*Pearson.
Raman, Meenakshi and Sharma, Sangeeta. (2011). *Technical Communication: Principles and Practice* (2nd Edition): Oxford University Press.

References:

Hair, Dan O., Rubenstein, Hannah and Stewart, Rob. (2015). *A Pocket Guide to Public Speaking.* (5th edition). St. Martin's. ISBN-13:978-1457670404
Koneru, Aruna.(2017) *Professional Communication*. New Delhi: Tata McGraw Hill ISBN-13: 978-0070660021
Raman, Meenakshi and Singh, Prakash.(2012). *Business Communication* (2nd Edition): Oxford University Press
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	**Culture and Personality** Culture: Definition, Effect, relation with Personality, Cultural Iceberg, Overview of Hofstede's Framework, Discussion of the four dimensions of Hofstede's Framework.	**4**
II	**Attitudes and Values** Attitude's definition: changing our own attitudes, Process of cognitive dissonance Types of Values, Value conflicts, Merging personal and Organisational values	**4**
III	**Motivation** Definition of motivation with example, Theories of Motivation (Maslow, McClelland's theory& Theory X and Y)	**4**
IV	**Leadership** Definition of leadership, Leadership continuum, types of leadership, Importance of Leadership, New age leaderships: Transformational & transactional Leadership, Leaders as role models.	**4**
Total		**16**

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

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
CO1	**Recall** about classical literature in Sanskrit and other languages	BT level 1
CO2	**Recall** traditional Indian knowledge system and Indian education	BT level 1
CO3	**Summarize the Indian** Art, Architecture, Agriculture, Polity and Economy	BT level 2

Module	Course Contents	Periods
I	**Classical Literature in Sanskrit and Other Indian Languages**: 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 **Indian Education**: 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 early19th century India. **The Purpose of Knowledge in India**: Para Vidya and Apara Vidya. The corpus connected with Para Vidya. Learning and formalization of concepts associated with Para Vidya also form part of Apara. Apara 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.	10
II	**Methodology of Indian Knowledge System**: 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. **Indian Architecture and Town Planning**: The importance of Sthapatya-veda. The ancient cities of the Indus Saraswati region. Town planning and drainage systems. Examples of the	20

	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. **Indian Fine Arts:** 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.	
III	**Indian Agriculture**: 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. **Indian Textiles**: 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. **Indian Metallurgy:** 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.	15
IV	**Indian Polity and Economy**: Indian conception of well-organised Polity and flourishing Economy as expounded in the foundational texts. The notion of Bharartavarsha 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. **The Outreach of Indian Knowledge System**:	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:

Baladev Upadhyaya, Samskrta Śāstrom ka Itihās, Chowkhambha, Varanasi, 2010.

D. M. Bose, S. N. Sen and B. V. Subbarayappa, Eds., A Concise History of Science in India, 2nd Ed., Universities Press, Hyderabad, 2010.

Astāngahrdaya, Vol. I, Sūtrasthāna and Śarīrasthāna, Translated by K. R. Srikantha Murthy, Vol. I, Krishnadas Academy, Varanasi, 1991.

Dharampal, Some Aspects of Earlier Indian Society and Polity and Their Relevance Today, New Quest Publications, Pune, 1987.

Dharampal, Indian Science and Technology in the Eighteenth Century: Some Contemporary European Accounts, Dharampal Classics Series, Rashtrotthana Sahitya, Bengaluru, 2021

Dharampal, The Beautiful Tree: Indian Indigenous Education in the Eighteenth Century, Dharampal Classics Series, Rashtrotthana Sahitya, Bengaluru, 2021.

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.

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.

J. K. Bajaj and M. D. Srinivas, Timeless India Resurgent India, Centre for Policy Studies, Chennai, 2001.

M. D. Srinivas, The methodology of Indian sciences as expounded in the disciplines of Nyāya, Vyākarana, 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 (3rd 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 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 Taxono my Level**
CO 1	**Define** the basic concepts of marketing, its philosophies and conditions affecting marketing decisions of a firm.	**BT1**
CO 2	**Explain** the knowledge of various developments in marketing area that may govern marketing decisions of a firm.	**BT2**
CO 3	**Identify** the process of value creation through marketing decisions involving product development;	**BT 3**
CO 4	**Examine** the process of value creation through marketing decisions involving product pricing and its distribution, product	**BT 4**

Modules	Topics & Course Contents	Periods
I.	**Evolution of Management Thought:** 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 21st Century Organizations.	**20**
II.	**Planning, Decision Making and Forecasting** 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.	**20**

	Components of Business Environment – Micro and Macro. Environmental Analysis	
III.	**Organizing and Staffing** 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.	**20**
IV	**Leading and Controlling** Motivation: Concept, importance and types of motivation. Motivational theories by Maslow, Herzberg, McGregor, Mc Clleand. Leadership: Concept, importance, types and Leadership theories by Rensis Likert, Blake and Mouton Communication: Concept, purpose, process, types, barriersto communication, overcoming barriers to communication. Co-ordination and control: Concept, importance, process and limitations	**20**
TOTAL		**80**

Text Book:

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

Reference Books:

Singh B. P. & Singh A. K., (2002), *Essentials of Management*, Excel Books, New Delhi.
Vasishth N., (2014), *Principles of Management*, Taxmann, New Delhi.
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**
80 hours		**40hours** **Role Play** **Group** **Discussion** **Case studies**

Title of the paper: ADVANCED FINANCIAL ACCOUNTING **Paper Code:COM042M302** **Course type: Major** **Course Level: 200** **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY**

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 principlesfor 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.	**Accounting for Hire Purchase and Installment Systems** 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.	**Royalty accounts:** Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account including impact of Strikes & Lockouts, Sub-lease.	**20**
III	**Insurance Claims:** 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	**Government Accounting** 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**
TOTAL		**80**

Text Book:

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

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

Reference Books:

Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts.* Vol.-I. New Delhi: S. Chand Publishing.
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** **Projects** **Group** **Discussion** **Practical**

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

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	**Recall** basic mathematical &statistical concepts	**BT 1**
CO 2	**Understand** the various mathematical and statistical techniques used in solving business problems.	**BT 2**
CO 3	**Apply** statistical techniques in solving business problems.	**BT 3**
CO 4	**Analyze** business data to understand the relationship between different factors and outcome.	**BT 4**

Detailed Syllabus:

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

Text Book:

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

Reference Books:

Singh, J. K. (2017). *Business Mathematics.* Himalaya Publishing House, Hyderabad.
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** **Projects** **Group** **Discussion** **Practical**

Course: Interdisciplinary Course
Title of the Paper: FINANCIAL ECONOMICS, Subject Code:COM042I301
L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: THEORY

Course Objective: The objective of the course is to introduce students to understand principles of measuring risk and return

Course Outcomes:

On completion of this course students will be expected to:

COs	Contents	BT Level
CO_1	**Recall** market valuation of bond and equity stock.	BT level 1
CO_2	**Define** risk, its components and risk management.	BT level 2
CO_3	**Classify** the derivative market.	BT level 3
CO_4	**Apply** the knowledge as a life skill.	BT level 4

Detailed Syllabus:

Module	Course Contents	Maximum number of classes
I	**Principles of Market Valuation** Time value of money, Present Value and Future Value Calculation, Compound interest and Annuity.	15
II	**Measuring Risk and Return** Investment-Types of investment, Risk and return, Portfolio Management	15
III	**Capital Budgeting** Introduction to financial statement, assessing financial performance, net present value, internal rate of return, payback period; projects with different lives; money and time weighed rate of return; fixed interest securities, uncertain income securities, equities, valuing a loan with allowance for capital gains and indexation	15
IV	**Indian Financial System:** Structure of Indian Financial system**,** Financial Markets, Financial Institutions and Instruments	15

Text-Books:

Fundamentals of Investments. Alexander G. J, Sharpe W. F. & Bailey J. V. (2001) Pearson Education; London

Reference Books:

Madura J.; *Financial Institutions and Markets*; 2006;Thomson; New Delhi

Bodie Z, Merton R. C. & Clemton D. L. *Financial Economics*; 2009; Pearson/ Prentice Hall.

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** **Project Work** **Group** **Discussion** **Case Studies**

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

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

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.	**Introduction**: 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	**Stock market**: 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; **Related concepts:** 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.	**Trading and Settlement Mechanism**: 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	**Derivatives:** Meaning, advantages, Introduction to Financial Derivatives- Forwards, Futures & Options. Derivative trading mechanism	10
Total		**60**

Text Book:

Pathak, BV, *Indian Financial System*; Pearson – India, New Delhi.

Bhardwaj, R.S, and Garg, Bhamini, *Investing in Stock Markets,* Galgotia Publishing Company.

Reference Books:

Chandra Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill, New Delhi

Damodaran, Aswath; ‚*Investment Valuation, Tools and Techniques for determining the value of any asset,* John Wiley and Sons

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** **Presentation** **Group** **Discussion** **Case Studies**

Type of Course: AEC **UG** **Semester: 3rd** **Course Code:** CEN982A301 **Course Title: CEN III – Fundamentals of Business Communication Total credits:** 1 **Course level: 2**00 **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:

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

Detailed Syllabus		
Units	**Course Contents**	**Periods**
I	**Business Communication: Spoken and Written** The Role of Business Communication Classification and Purpose of Business Communication The Importance of Communication in Management Communication Training for Managers Communication Structures in Organizations Information to be Communicated at the Workplace Writing Business Letters, Notice, Agenda and Minutes	**5**
II	**Negotiation Skills in Business Communication** The Nature and Need for Negotiation Situations requiring and not requiring negotiations Factors Affecting Negotiation Location, Timing, Subjective Factors Stages in the Negotiation Process Preparation, Negotiation, Implementation Negotiation Strategies	**5**
III	**Ethics in Business Communication** Ethical Communication Values, Ethics and Communication Ethical Dilemmas Facing Managers A Strategic Approach to Business Ethics Ethical Communication on Internet Ethics in Advertising	**5**
IV	**Business Etiquettes and Professionalism** Introduction to Business Etiquette Interview Etiquette Social Etiquette Workplace Etiquette Netiquette	**5**

Text:
Business Communication by Shalini Verma
References:
Business Communication by PD Chaturvedi and Mukesh Chaturvedi
Technical Communication by Meenakshi Raman and Sangeeta Sharma

Credit Distribution		
Lecture/Tutorial	**Practicum**	**Experiential Learning**
15 hours	-	10 hours Group Discussion Presentation Quiz Case Study

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:

Modules	Course Contents	Periods
I	**Problem Solving Process** Defining problem, the process of problem solving, Barriers to problem solving(Perception, Expression, Emotions, Intellect,surrounding environment)	**4**
II	**Thinking as a tool for Problem Solving** What is thinking: The Mind/Brain/Behaviour Critical Thinking and Learning: -Making Predictions and Reasoning. -Memory and Critical Thinking. - Emotions and Critical Thinking.	**4**
III	**Creative Thinking** 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	**4**
IV	**Building Emotional Competence** Emotional Intelligence – Meaning, components, Importance and Relevance Positive and Negative emotions Healthy and Unhealthy expression of emotions	**4**

Total	**16**

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 4TH SEMESTER

Subject Name: FINANCIAL MANAGEMENT

Type of Course: Major Paper
Code:COM042M401
CourseLevel:200

CreditUnits: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	**Define** the nature and scope of financial management	**BT 1**
CO 2	**Explain** various capital structure theories and analyze factors affecting capital structure decisions	**BT 2**
CO 3	**Demonstrate** the various sources of finance in today's competitive industry	**BT 3**
CO 4	**Analyze** capital budgeting process and apply capital budgeting techniques for business decisions	**BT 4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Introduction to Financial Management:** 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.	**Financing Decision:** 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.	**Investment Decision:** Capital Budgeting: Meaning, nature, importance, process, methods – payback period, ARR, NPV, IRR, Profitability Index (numerical)	**20**
IV	**Working Capital Management:** Working Capital Management: Meaning, nature, types, sources, determinants, methods for estimation of working capital (numerical), **Dividend Decision:** Dividend, types, forms, dividend policy, factors affecting dividend policy, theories – Theory of Irrelevance, Walter's theory, Gordon's theory.	**20**
TOTAL		**80**

Text Book:

Gupta K. Shashi, Sharma R.K, Financial Management: Kalyani Publisher, Ludhiana, India

Khan M. Y. & Jain P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India

Reference Books: .

Pathak R. K. & Kalwar M. C. Financial Management. New Delhi: Ramesh Book Depot.

Pandey I. M. Financial Management. New Delhi: Vikas Publications.

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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Project Work** **Group Discussion** **Case Studies**

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:

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

Detailed Syllabus:

Modules	**Topics / Course content**	**Periods**
I.	**Income Tax in India:** 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.	**Computation of Tax on Salary Income** 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.	**Tax on Other Income** Computation of Income from House Property, Profit and Gains from business and profession, Capital Gains & Income from other sources	**20**
IV.	**Total Income and Tax Liability:** 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**
Total		**80**

Text Book:

Gaur, V. P., Gaur, P., Narang, D. B., &Puri, R., (2024), *Income Tax Law and Practice,* 49th Revised Edition,Kalyani Publishers, Delhi.

Singhania, V. K. & Singhania, M. (2024); *Students' Guide to Income Tax,* 65th Edition, Taxman Publication Private Limited, New Delhi.

Reference Books:

Dam B B, Sikidar Sujit, Barman R & Sharma Sweta (2024), Income Tax Law & Practice, Gayatri Publications, Guwahati.

Ahuja, G., & Gupta, R. (2024). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.

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**	**Experiential Learning**
80 hours		**40 hours** **Projects** **Group** **Discussion** **Workshop**

Course: **Title of the Paper: Trade and Commerce in Ancient India** **Subject Code:COM042M403** **L-T-P-C – 3-1-0-4** **Credit Units: 04** **Scheme of Evaluation: (THEORY)**

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	**Define** the legal and regulatory frameworks governing commerce in ancient Indian society.	**BT1**
CO2	**Understand** the accounting, auditing, taxation practices and techniques employed in ancient India.	**BT2**
CO3	**Illustrate** the evolution of banking and financial systems in ancient India	**BT3**
CO4	**Analyse** the impact of geographical, cultural, and technological factors on trade and commerce in ancient India.	**BT4**

Modules	**Topics &Course Contents**	**Periods**
I.	**Economic System, Trade and Commerce in Ancient India** 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	**Record Keeping and Taxation in Ancient India** 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**
III.	**Banking and Financial System in Ancient India** Overview of the role of banking in ancient Indian trade and commer, Development of indigenous banking systems, Definition and role of moneylenders (sahukars) in ancient banking	**20**

IV	**Governance and Administration in Ancient India** 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	**20**
TOTAL		**80**

Detailed Syllabus:

Text Books:

"The Economic History of Ancient India" by R. C. Dutt- Published by Atlantic Publishers and Distributors Ltd, 2004.

"Trade and Commerce in Ancient India" by R.K. Pruthi- Published by Abhinav Publications, 2004.

Reference Books:

"History of Indian Accounting" by P.R. Chaudhary- Published by New Saraswati House (India) Pvt. Ltd, 2011.

"Taxation in Ancient India" by R.S. Sharma- Published by Motilal Banarsidass, 2001.

"Banking in Ancient India" by D.R. Gadgil- Published by Abhinav Publications, 2004.

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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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Presentation** **Group** **Discussion** **Project work**

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	**Recall** the concept of Company form of business and applicable laws.	**BT 1**
CO 2	**Explain** the basic legal documents and their usage essential for operations and management of company.	**BT 2**
CO 3	**Identify** the company management processes, meetings, and decisions.	**BT 3**
CO 4	**Examine** the framework of dividend distribution and role of auditors in a company.	**BT4**

Detailed Syllabus:

Modules	Topics / Course content	Periods
I.	**Introduction:** 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
II.	**Share Capital:** 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
III.	**Company Management and Meetings**: 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 **Meetings**: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.	15
IV.	**Dividends, Accounts, Audit:** 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. **Winding Up**: Concept and modes of Winding Up. **Insider Trading, Whistle Blowing**: Insider Trading; meaning& legal provisions; Whistleblowing: Concept and Mechanism.	15

Total	**60**

Text Book:
Kapoor. G.K &Dhamija, Sanjay, *Company Law*, Taxmann, New Delhi
Chadha R., &Chadha, S. *Company Laws.* Delhi: Scholar Tech Press.
Reference Books:
Garg, K. C, Gupta, Vijay, Dhingra& Joy, *Corporate Law,* Kalyani Publishers,
Gulshan S.S, *Company Law,* Excel Books, New Delhi
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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
60 hours		**30 hours** **Projects** **Group** **Discussion** **Case Studies**

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

Course Contents:

Modules	Course Contents	Periods
1	**Introduction** 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
2	**Consumer Equilibrium and Elasticity of Demand** 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
3	**Production and cost** 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. **Cost of production**: 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
4	**Pricing & Market** 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
Total		**60**

Text Books
Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications.* New Delhi: International Book House Pvt. Ltd.
Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Reference Books :
Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.
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** **Projects** **Group** **Discussion** **Practicals**

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	**Demonstrate** understanding the importance of verbal and non-verbal skills while delivering an effective presentation.	**BT 2**
CO 2	**Develop** professional documents to meet the objectives of the workplace	**BT 3**
CO 3	**Define** and identify different life skills and internet competencies required in personal and professional life.	**BT 3**

Detailed Syllabus		
Units	**Course Contents**	**Periods**
I	**Presentation Skills** Importance of presentation skills, Essential characteristics of a good presentation, Stages of a presentation, Visual aids in presentation, Effective delivery of a presentation	**5**

II	**Business Writing** 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	**5**
III	**Preparing for jobs** 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.	**5**
IV	**Digital Literacy and Life Skills** **Digital literacy:** Digital skills for the '21st century', College students and technology, information management using Webspace, Dropbox, directory, and folder renaming conventions. Social Media Technology and Safety, Web 2.0. **Life Skills**: 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	**5**

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

Text:

Business Communication by PD Chaturvedi and Mukesh Chaturvedi

References:

Business Communication by Shalini Verma References:

Technical Communication by Meenakshi Raman and Sangeeta Shar

Credit Distribution		
Lecture/Tutorial	**Practicum**	**Experiential Learning**
15 hours	-	10 hours Movie/ Documentary screening Field visits Peer teaching Seminars Library visits

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	**Managing Personal Effectiveness** 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	**Positive Personal Growth** 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	**Handling Diversity:** Defining Diversity, Affirmation Action and Managing Diversity, Increasing Diversity in Work Force, Barriers and Challenges in Managing Diversity.	**4**
IV	**Developing Negotiation Skills** Meaning and Negotiation approaches (Traditional and Contemporary) Process and strategies of negotiations. Negotiation and interpersonal communication. Rapport Building – NLP.	**4**
Total		**16**

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 5TH 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, MSMED Act, project establishing feasibility study and institutional support required for promotion of entrepreneurships in Indian context.

Course Outcomes:

After completion of the course, students will be able to		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**Define** the concept, role and importance of entrepreneurship.	**BT 1**
CO 2	**Explain** the essentials of starting up a MSME.	**BT 2**
CO 3	**Identify** the various institutional supportive measures for the promotion of entrepreneurship.	**BT 3**
CO 4	**Analyze** the economic and operational feasibility of a new venture.	**BT 4**

Detailed Syllabus:

Modul es	**Topics / Course Contents**	**Periods**

I.	**Introduction to Entrepreneurship and EDP:** 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	**20**
II.	**Introduction to SSIs:** 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	**20**
III.	**Institutional Framework of Small Business and Business Incubation: Institutional Framework of Small Business:** Promotional and Advisory, Financial, Training, Technical support. **Creativity and Business Incubation:** 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.	**20**
IV	**Establishing a Small Enterprise:** 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.	**20**
TOTAL		**80**

Text Book:

Charantimath M. Poornima (2018), *Entrepreneurship development and small business enterprises*; Pearson Education, New Delhi.

Khanka, S. S. (2019). *Entrepreneurship Development;* S. Chand and Sons; New Delhi.

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Reference Books:

Hisrich, D. R., P.P. M. and Shepher. (2017). *Entrepreneurship*; Tata McGraw Hill. New Delhi.

Desai, V. (2019). *The Dynamics of Entrepreneurial Development and Management.* Himalaya Publishing House; New Delhi.

Desai,V. (2011); *Small Scale Industries and Entrepreneurshi*p; 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** **Project** **Group** **Discussion** **Practical**

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	**Recall** basic concepts and principles of management accounting	**BT 1**
CO 2	**Explain** the role of management accounting in decision-making within organizations.	**BT 2**
CO 3	**Utilize** budgeting and variance analysis techniques to monitor and control costs within organizations.	**BT 3**
CO 4	**Analyze** cost-volume-profit relationships.	**BT 4**

Detailed Syllabus:

Modules	Topics / Course content	Periods
I.	**Introduction to Management Accounting** 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.	**Marginal Costing** 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.	**Budgetary Control** Budget, budgeting, budgetary control, objectives, merits, demerits, steps for installation of budgetary control system, classification of budgets, Flexible and Cash budget (numerical)	**20**
IV.	**Standard Costing** Standard cost, standard costing, merits, demerits, applicability, variance analysis – material, labour, overhead (numerical**)**	**20**
Total		**80**

Text Book:

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

Reference Books:

Singh, S. K., & Gupta, L. *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
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** **Project** **Group** **Discussion** **Practical**

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

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

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Customer Relationship:** 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.	**Measuring Customer Relationship:** Measuring Customer Relationship, Role of Market and Market Survey in customer satisfaction. Market research and CRM. Market Research Process – Data and Information Collection.	20

	Total Customer care programme, customer acquisition; Customer retention; Customer defection CRM in Manufacturing and Service Sectors	
III .	**Introduction to Advertising:** **Advertising**: Introduction to Advertising, Communication Process, , Information Response Hierarchy Models-; DAGMAR Approach; Target audience selection **Advertising Message and Media Decisions**: 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	**Advertising Framework** 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:

Shanmuga Sundaram S *Customer Relationship Management*, Eastern Economy, PHI Learning Private Limited, New Delhi.

Mathur V.C. *Advertising Management Text and Cases* ; New Age International Publisher, New Delhi.

Reference Books:

Sugandhi R.K.; *Customer Relationship Management*, New Age International Publishers, New Delhi.

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** **Project** **Group Discussion** **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	**Introduction to HRM:** 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	**Recruitment, Selection & Development:** 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**

III	**Job Evaluation & Compensation management:** 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	**20**
IV	**Employee Welfare and Emerging Trends in HRM:** 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.	**20**
	Total	**80**

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

Reference Books:
Pattanayak Biswajeet,*HumanResource Management*; PHI Learning Pvt. Ltd; New Delhi.
Haldar Kumar Uday;*Human Resource Development*; Oxford University Press, New Delhi.
RaoSubba 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** **Project** **Group** **Discussion** **Class Test**

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.	**Introduction to Cost Accounting**: 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**
II.	**Material Control:** 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 **Labour Control:** 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	**20**
III.	**Overhead:** 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 **Systems of Accounting:** Accounting of Integral and Non-integral system, Reconciliation of cost and financial accounts	**20**
IV.	**Costing Methods:** 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	**20**

	costing, recording of value and profit on contracts (numerical), escalation clause	
Total		**80**

Text Book:
Jain, S. P.; Narang, K. L.; *Cost Accounting*, Prentice Hall, New Delhi.
Banarjee, B. *Cost Accounting – Theory and Practice.* New Delhi: PHI Learning Pvt. Ltd.
Reference Books:
Arora, M. N., *Cost Accounting-Principles and Practices,* Vikas Publishing House.
Das, K. R., *Cost Accounting*, Excel Books, New Delhi
Lathika R and Rajasekaran V; *Cost Accounting*; 1st edition; Pearson Education India, New Delhi.
NOTE: Latest edition of the readings may be used.
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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 ours** **Project** **Group** **Discussion** **Practical**

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	**Define** the various concepts associated with risk and insurance.	**BT 1**
CO 2	**Illustrate** the various types of insurance	**BT 2**
CO 3	**Apply** the concepts of risk associated with insurance in identifying various insurance policies.	**BT 3**
CO 4	**List** the procedure to become an insurance agent and surveyor.	**BT 4**

Detailed syllabus:

Modules	Topics / Course content	Periods
I.	**Risk Management**: 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.	**20**
II.	**Insurance**: 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.	**25**
III.	**Insurance Agency and Surveyorship**: 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.	**15**
IV.	**Insurance Policies**: 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.	**20**
Total		**80**

Text Book:

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

Reference Books:

Sahoo. S.C. & Das. S.C, (2009), *Insurance Management*, 1st Edition, Himalaya Publishing House, New Delhi,
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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Project** **Group Discussion** **Class Test**

Course Objective:. This course introduces the concepts, technologies, and innovations shaping the modern financial services

Subject Name: INTRODUCTION TO FINANCIAL TECHNOLOGY

Type of Course: Major

Paper Code: COM042M507
Course Level: 300

Credit Units:04

Scheme of Evaluation: THEORY

L-T-P-C –3-1-0-4

industry. It explores how technology transforms banking, payments, lending, wealth management, insurance, and capital markets. Students learn the fundamentals of digital finance, blockchain, cryptocurrencies, data analytics, and regulatory frameworks influencing FinTech evolution.

Course Outcomes:

On successful completion of the course the students will be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO1	**Recall** fundamental concepts, terminology, and evolution of Financial Technology (FinTech).	**BT1**
CO2	**Explain** the working principles of key FinTech areas such as digital payments, blockchain, and cryptocurrencies	**BT2**
CO3	**Apply** data analytics and technology tools to solve simple problems in financial decision-making.	**BT3**
CO4	**Analyze** how FinTech innovations impact traditional financial institutions and customer experiences.	**BT4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods

I.	**Introduction to FinTech:** Evolution of financial technology; Overview of financial systems and intermediaries; FinTech ecosystem and key stakeholders; FinTech business models and value chains; Mobile banking and digital wallets; Payment gateways and APIs; Peer-to-peer (P2P) payments; Real-time settlement systems and cross-border payments	**20**
II	**Regulation, Ethics, and Cybersecurity:** FinTech regulations and compliance (KYC, AML, GDPR, PSD2); Risk management and data privacy; Cybersecurity frameworks in financial institutions; Ethical considerations in AI-driven finance	**20**
III	**Emerging Trends and Future of FinTech:** Embedded finance and open banking; Future career paths in FinTech; Crowdfunding and peer-to-peer lending; Blockchain fundamentals (distributed ledger, consensus, mining); Central Bank Digital Currencies (CBDCs)	**20**
IV	**Data Analytics and AI in Finance:** Role of big data in financial decision-making**;** Machine learning applications in credit scoring and fraud detection**;** Natural language processing in financial markets**;** Predictive analytics for risk management	**20**
Total		**80**

Textbook:
Arner, Barberis, & Buckley (2020) – *The Evolution of FinTech: A New Post-Crisis Paradigm*
Schueffel, P. (2017) – *Taming the Beast: A Scientific Definition of FinTech.*

Reference Books:
Chishti, S., & Barberis, J. (Eds.) (2016) – *The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries.*
Iman, N. (2019) – *Introduction to FinTech: Innovation and Regulation in Financial Services.*

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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Projects** **Group Discussion** **Case Studies**

Subject Name: Family Business Management **Type of Course: Major** **Paper Code: COM042M508** **CourseLevel:300** **CreditUnits:04 Scheme of Evaluation: Theory** **L-T-P- C–3-1-0-4**

Course Objectives: This course will help the learner to understand the relevance of family firms across the globe, their unique strengths and weaknesses, strategic management, the drivers of long-term success and interpersonal dynamics.

On completion of the course the students will:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO1	**Define** the basic concepts and philosophies of family business.	**BT 1**
CO2	**Describe** the various family business perspectives	**BT 2**
CO3	**Apply** strategies to resolve real life family business conflicts.	**BT 3**
CO4	**Examine** the principles of family business across the globe.	**BT 4**

Detailed Syllabus:

Modules	**Topics & Course Contents**	**Periods**
I.	**Introduction to family business**: Concept and Nature of Family Business, Types and Characteristics, Family Business vs. Non-Family Business, Importance of Family Businesses in the Economy Evolution and Life Cycle of Family Firms, Historical and Global Perspectives, Indian Family Business Traditions (Tata, Birla, Reliance, etc.), International Family Business Models (e.g., Walmart, Ford, Samsung) The Family and the Business System, Overlap between Family, Ownership, and Management, The Three-Circle Model (Family–Ownership–Business), Advantages and disadvantages of circle models, Industry affiliation of family business, Listing of family firms in stock exchanges, Strengths and weaknesses of family firms.	25
II.	**Family business perspectives:** The agency perspective-aligned and misaligned interest of family owners and family managers, family owners harming non- family managers, Resource based perspective-family as a resource provider-financial capital, human capital, social capital, physical capital, goodwill, family as resource manager, The organizational identity perspective: relevance of identity and identification in family firms. Linking family firms' identity to corporate reputation, corporate social responsibility in family firms, branding in family firms; The	25

	institutional perspectives: the micro views, strategic conformity of family firms, the macro view: family firms under various institutional regimes, family business groups: an institutional perspective	
III.	**Legal and financial set up**: Transfer to family members, giving shares to family members, trusts, selling shares to family members, transfer to co-owners and employees- ESOPS and management buyouts. Private equities, recapitalization and leveraged buyouts, complete sale to financial or strategic buyer, Financial Management in Family Business, Capital Structure and Funding, Debt financing-advantages and disadvantages, equity financing - advantages and disadvantages Dividend Policy and Reinvestment Decisions, Financial Performance and Risk in Family Firms, Promoting Innovation within Family Firms	20
IV	**Human dynamics and conflict management**: Family Dynamics and Relationships, Family Roles and Communication, Emotional Intelligence in Family Firms Interpersonal and Intergenerational Conflicts, Conflict Resolution and Mediation, Conflict management styles: domination, accommodation, avoidance, compromise, integration Causes of Conflict in Family Firms, Conflict Prevention, Role of Mediators, Advisors, and Family Councils, Gender, Diversity, and Inclusion in Family Business, Role of Women in Family Enterprises, Changing Roles in Modern Family Businesses	10
	Total	80

Subject Name: Fundamentals of Forensic Accounting
Type of Course: Major
Paper Code COM042M509
Course Level 300
Credit Units 04
Scheme of Evaluation Theory
L-T-P-C 3-1-0-4

Course Objective

Introduce students to the nature, purpose, and scope of forensic accounting. Emphasis is placed on understanding fraud in the business context, the legal framework, and the responsibilities of forensic accountants.

<u>Course Outcomes</u>

SI No	Course Outcome	Bloom's Taxonomy Level
CO1	Define the concept, nature, and scope of forensic accounting.	BT 1
CO2	Explain various types of financial frauds and white-collar crimes.	BT 2
CO3	Apply basic analytical and detection tools to identify financial red flags.	BT 3
CO4	Analyze ethical and legal responsibilities of forensic accountants in real-world cases.	BT 4

Detailed Syllabus

Mod.	Module Title	Topics & Course Contents	Periods
I	**Foundations of Forensic Accounting**	Meaning and definition of forensic accounting, historical evolution of the discipline, scope and applications in modern business and litigation, role and functions of forensic accountants – investigator, prevention agent, and expert witness. Legal and institutional framework including Companies Act, Prevention of Money Laundering Act (PMLA) basics, and court procedures relevant to forensic work.	20
II	**Types of Fraud and White-Collar Crimes**	Classification of frauds – asset misappropriation, corruption, cybercrime, and financial statement fraud. Fraud triangle – opportunity, pressure, and rationalization. Analysis of Indian and global fraud cases such as Satyam, Enron, and Nirav Modi. Understanding stages of fraud – planning, execution, concealment, and detection.	20
III	**Introduction to Detection Tools**	Identification of red flags in financial behavior, introduction to document review and interview techniques, analytical methods including ratio and trend analysis, and critical reading of financial statements for detecting anomalies.	20
IV	**Ethics and Legal Responsibility**	Code of conduct for forensic professionals under ICAI and ACFE standards, importance of integrity and confidentiality, overview of expert testimony and documentation ethics, limitations and challenges in forensic practice.	20
		TOTAL	**80**

Text Book

Golden, Thomas W. A Guide to Forensic Accounting Investigation. John Wiley & Sons Inc. (Latest Edition)

Teaching Learning Process

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

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80hours		**40 hours** **Projects** **Group** **Discussion** **Case Studies**

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.	**Introduction** 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.	**Digital Marketing Management** 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	**Digital Marketing Presence** 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	**Interactive Marketing & Artificial Intelligence in Marketing** 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**
TOTAL		**80**

Text Book:

Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.

Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

Reference Books:

Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.

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:

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.

Create a hypothetical advertising tool using Google Ads.

Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**

80 hours		**40 hours** **Project** **Group** **Discussion** **Debates**

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

SYLLABUS 6TH 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	**Define** the basics of supply chain management and its strategies	**BT1**
CO2	**Explain** the role and factors of distribution and supply chain network.	**BT2**
CO3	**Identify the** drivers and modes of transportation decisions and its strategies followed by retail firms	**BT3**
CO4	**Examine** the Contemporary Issues and Trends in Supply Chain Management	**BT4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Basics of Supply Chain** **Supply Chain Management**- 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.	**Designing and Planning the Supply Chain Network** 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	**20**
III.	**Supply Chain Process** 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	**20**
IV.	**Current Trends in Supply Chain Management** 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	**20**
TOTAL		**80**

Text Book:

1 Janat Shah**,** *Supply Chain Management*: Text and Cases, Pearson, New Delhi

Sunil Chopra, Peter Meindl, D.V Kalra**,** *Supply Chain Management: Strategy, Planning and Operation*, Pearson, New Delhi

Reference Books:

Sarika Kulkarni *: Supply Chain Management,* Tata Mc-Graw Hill Publishing Co Ltd., New Delhi, 2004

James L. Heskett, *Marketing,* New York: Macmillan Publishing Co., Inc., 1976

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

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours**
		Presentation **Project work** **Case Studies**

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	**Recall** the basic concept of auditing	BT 1
CO 2	**Demonstrate** the process of auditing	BT 2
CO 3	**Make use** of standards of auditing in the verification of financial statements	BT 3
CO 4	**Analyze** the various errors and frauds that takes place in a business	BT 4

Detail Syllabus:

Modules	Topics (if applicable) & Course Contents	Periods

I.	**Auditing Concepts & Audit Documentation:** 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 Audit Documentation and Audit Evidence: Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form & Content	20
II	**Internal Control:** Internal Control: Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal	20
	control checklist; Internal Control under computerized audit environment, concept of materiality and audit risk. Internal Check- Concept, Advantages & Disadvantages; Internal Audit- Concept, Advantages & Disadvantages	
III	**Vouching and Verification & Special Areas of Audit**: Vouching and Verification: Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities. Audit Sampling: Types of Sampling, Audit Sampling and Sampling Methods, Test Checking	20
IV	**Audit of Companies & Audit Report:** Audit of Limited Companies under the Companies Act 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Concept, Contents and Types of Audit Report; Audit attestation and certification.	20
TOTAL		80

Text Book:

Dam B.B, Gautam H.C- *Auditing & Assurance,* Gayatri Publication, Assam

Tandon BN, Sudharsana S and Sundharabahu S, *A Handbook of Practical Auditing*, S Chand Publishing House, New Delhi.

Reference Books:

Singh A. K., & Gupta, L. *Auditing Theory and Practice.* Galgotia Publishing

Garg, P. (2019). *Auditing & Assurance.* Delhi: Taxmann Publication

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 Project Group Discussion 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	**Recall** key concepts related to indirect taxes such as GST and customs duty	BT 1
CO 2	**Interpret** indirect tax laws and regulations to determine the tax implications for businesses.	BT 2
CO 3	**Apply** knowledge of GST laws to calculate tax liabilities for businesses based on transactions and activities.	BT 3
CO 4	**Analyze** GST Laws with reference to relevant, exemptions, relief or incentives	BT 4

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Basic Concepts** 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.	**Concept of supply and levy of GST** 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.	**Procedures under GST** 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	**Customs Law :** Custom Law: Concepts; Definitions; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions; Import and Export Clearance of goods.	20

	Foreign Trade Policy Concept, Definitions, features and Schemes	
TOTAL		**80**

Text Book:

Singhania, V. K., &Singhania, M. (2023). *Student's Guide to Income Tax Including GST.* Taxmann Publication. New Delhi.

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

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Project** **Group Discussion** **Class Test**

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:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**Define** service marketing.	**BT 1**
CO2	**Explain** the various models of service marketing.	**BT 2**
CO3	**Identify** the various gaps in services.	**BT 3**
CO4	**Examine** the suitability of services sector in various forms of services.	**BT 4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Introduction to services** 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.	**Service marketing mix** 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.	**Additional dimensions in service marketing and Service Quality** 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	**Marketing and Globalization of Services** 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**
TOTAL		**80**

Text Book:

Rama Mohana Rao K; *Services Marketing*, Pearson Education

Zeithaml.Valarie A, Bitner. Mary Jo &Gremler Dwayne, (2018). *Marketing of Services,*Mc Graw Hill Publishing., New Delhi

Reference Books:

Jha, S.M., (2010). *Hospital Management,* Himalaya Publishing House, New Delhi.

Srinivasan R, (2014). *Services Marketing-The Indian Context*, PHI Learning, New Delhi

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** **Project** **Group** **Discussion** **Class Test**

Course: Major
Title of the Paper: Industrial Relations & Labor Legislations
Subject Code: COM042M605
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:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**Define** the concept of industrial relations.	**BT 1**
CO 2	**Outline** the laws relating to employee welfare.	**BT 2**
CO 3	**Identify** the importance of trade unionism.	**BT 3**
CO 4	**Examine** the effectiveness of various industrial legislations.	**BT 4**

Detailed Syllabus:

Modules	Topics & Course Contents	Period s
I.	**Industrial Relations:** 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.	**Industrial Dispute & Settlement Machinery:** Industrial Dispute: Concept, Classification, and Causes. Strikes. Industrial Disputes Act, 1947: objectives,powers & duties of the Authorities. **Settlement Machinery**: 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.	**Labour Legislations**:**Part I:** 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	**Labour Legislations: Part II:** 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**
TOTAL		**80**

Text Book:

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

Reference Books:

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

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** **Project** **Group** **Discussion** **Class Test**

Course: MAJOR

Title of the Paper: Financial Statement Analysis

Course Level: 300

Subject Code: COM042M606

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	**Define** the tools and techniques of financial statement analysis	BT 1
CO 2	**Demonstrate** the performance of the organization through ratio analysis	BT 2
CO 3	**Develop** the preparation of Fund Flow statement and analysis of working capital	BT 3
CO 4	**Analyze** the preparation of Cash Flow Statement	BT 4

Detailed Syllabus:

Modules	**Topics & Course Contents**	**Periods**

I.	**Introduction** 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	**Ratio Analysis** 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	**Fund Flow and Working Capital Analysis** 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	**Cash Flow Analysis** 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:
Sharma, R. K., & Gupta, S. K. *Management Accounting.* Cuttack, Odisha: Kalyani Publishers.
Reference Books:
Khan, M. Y., & Jain, P. K. *Management Accounting: Text, Problems and Cases.* New Delhi: Tata McGraw Hill Education.
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**.**

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning

80 hours		40 hours Project Group Discussion Practical

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.

Course Outcomes:

On completion of this course students will be able to:		
COs	**Course Outcomes:**	**Blooms Taxonomy Level**
CO 1	**Define** investment and its principles as well as recognise the steps in construction of portfolio	**BT 1**
CO 2	**Explain** investment risks and stock analysis approaches.	**BT 2**
CO 3	**Construct** Portfolio revision and Evaluation	**BT 3**
CO 4	**Analyze** and select optimum Portfolio	**BT 4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Introduction:** 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.	**Risk and Return &Security Analysis:** 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.	**Portfolio Analysis & Selection**: 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	**Portfolio Revision and Evaluation:** 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**
TOTAL		**80**

Text Book:

Kevin, S.*SecurityAnalysis and Portfolio Management* . Delhi: PHI Learning.

Reference Books:

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

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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 assignment.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Project** **Group** **Discussion** **Class Test**

Subject Name: DIGITAL BANKING AND PAYMENT SYSTEM
Type of Course: Major
Paper Code: COM042M608
Course Level: 300
Credit Units:04
Scheme of Evaluation: THEORY
L-T-P-C –3-1-0-4

Course Objective

The course aims to familiarize students with the evolving landscape of digital banking and electronic payment systems. It provides foundational knowledge of digital banking operations, payment mechanisms, financial technologies (FinTech), regulatory frameworks, and cybersecurity aspects of digital financial services.

Course Outcomes

After completing the course, the student shall be able to:		
COs	**Course Outcome**	**Blooms TaxonomyLevel**
CO1	Define the fundamental concepts of digital banking, electronic payment systems, and FinTech innovations.	**BT1**
CO2	Explain the functioning of various digital banking products, payment instruments, and channels.	**BT2**
CO3	Apply knowledge to evaluate different digital payment mechanisms and emerging banking technologies.	**BT3**
CO4	Analyze the regulatory environment, cybersecurity measures, and risk management practices in digital banking and to	**BT 4**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Introduction to Digital Banking and FinTech** Concept and Evolution of Digital Banking; Difference between Traditional and Digital Banking; Objectives and Importance of Digital Banking in the Modern Economy; Overview of FinTech – Meaning, Scope, and Impact on Financial Services; Key Drivers of Digital Transformation in Banking; Role of Technology in Enhancing Customer Experience. Case Studies: Transformation of Indian Banks through Digital Initiatives (e.g., SBI YONO, ICICI iMobile)	**20**
II.	**Digital Banking Channels and Services** Overview of Core Digital Banking Channels – Internet Banking, Mobile Banking, ATM, Kiosk Banking, and Branchless Banking; Features, Advantages, and Limitations; Unified Payments Interface (UPI), NEFT, RTGS, IMPS – Concepts and Processes; Digital Wallets, Prepaid Instruments, and Card-Based Systems (Debit, Credit, and Smart Cards). Case Studies: UPI and its role in India's Digital Payment Revolution.	**20**
III.	**Electronic Payment Systems and Emerging Technologies |** Overview of Electronic Payment Systems – Components, Architecture, and Process Flow; E-Commerce and M-Commerce Payments; POS Terminals, QR Code Payments, Contactless Payments; Overview of Blockchain, Cryptocurrency, and CBDC (Central Bank Digital Currency); AI and Machine Learning in Payment Fraud Detection. Case Studies: NPCI and its role in promoting digital payment infrastructure.	**20**

IV	**Regulatory Framework, Security, and Risk Management in Digital Banking, inancial Inclusion, Future Trends, and Challenges in Digital Banking** Regulatory Environment for Digital Banking in India – Role of RBI, NPCI, and SEBI; Key Guidelines on Digital Payment Systems; Data Protection and Cybersecurity Measures; IT Act 2000 (Amendments) and Payment and Settlement Systems Act, 2007; Risk Management in Electronic Banking – Types of Risks, Risk Mitigation Techniques; Digital Fraud and Anti-Money Laundering (AML) Framework.	**20**
Total		**80**

Text Books

Mittal, S. & Garg, A. (2022). *Digital Banking and Payment Systems*. Sultan Chand & Sons.
Vasanth Desai. (2021). *Digital Banking and Financial Technologies*. Himalaya Publishing House.
Narasimham, M. (2020). *Banking Theory and Practice in the Digital Era*. PHI Learning.
Kothari, C.R. & Dhingra, S. (2021). *E-Banking and Financial Services*. McGraw Hill Education.

Reference Books

Khan, M.Y. & Jain, P.K. (2019). *Financial Services*. McGraw Hill Education.
Ravi Kalakota & Marcia Robinson. (2018). *E-Business: Roadmap for Success*. Addison-Wesley.
Rakesh Mohan & K.C. Chakrabarty (Eds.). (2017). *Banking Reforms and Digital Innovations in India*. Oxford University Press.
Bhattacharya, H. (2020). *FinTech Revolution: The New DNA of Financial Services*. Sage Publications.
Reserve Bank of India Publications.*Report on Trend and Progress of Banking in India* (latest edition).
National Payments Corporation of India (NPCI).*Guidelines and Operational Manuals on UPI, IMPS, and RuPay* (official resources)

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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Projects** **Group Discussion** **Case Studies**

Title of the paper: Succession Planning and Governance in Family Business
Paper Code: COM042M609
Course type: Major
Course Level: 300
L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY

Course Outcomes:

On successful completion of the course the students will be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**List** the nature, dynamics, and governance structures of family-owned businesses.	**BT 1**
CO 2	**Explain** succession planning processes and challenges in family enterprises.	**BT 2**
CO 3	**Develop** strategies for conflict resolution, innovation, and intergenerational leadership.	**BT 3**
CO 4	**Examine** governance and succession frameworks for	**BT 4**

	sustainable family business growth.	

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Family Business Governance** Governance Systems in Family Business –Concept and importance of governance, Ownership governance and family governance Corporate governance mechanisms in family enterprises, Socioemotional Wealth (SEW) – Concept, dimensions, and influence on decision-making and firm performance. Building Trust and Commitment in Business Families	**20**
II.	**Strategic Management and Succession Planning** Strategic Management in Family Firms – Vision, mission, and values; balancing family and business goals. Succession Planning –Meaning, stages, and significance, Successor identification, mentoring, and development, Barriers to effective succession, Family Business Longevity and Continuity – Preserving legacy, family culture, and adapting to change. Next-Generation Leadership and Talent Grooming, Moores & Barrett's 4L Framework – Leadership, Learning, Linkages, and Legacy.	**20**
III	**Governance Challenges, Human Resources, and Conflict Management** Ownership Challenges – Shareholder priorities, managers vs. owners, and responsibilities of shareholders. Effective Family Governance – Family councils and constitutions, Governance structures and mechanisms ,Managing challenges of succession through governance systems Human Resource Management in Family Businesses – Recruitment, motivation, and non-family employee integration.	**20**
IV	**Innovation, Internationalization, and Case Studies** Innovation in Family Businesses – Drivers, barriers, and intergenerational transfer of knowledge; sustainable innovation. Digital Transformation and Entrepreneurial Agility in Family Firms Internationalization of Family Businesses – Motives, challenges, and global family entrepreneurship. Case Studies	**20**
TOTAL		**80**

Text Book:

Ramadani, Veland et al. (2024). *Entrepreneurial Family Businesses: A Textbook on Innovation, Governance, and Succession.* Springer Nature.

Reference Books:

Sridharan, Srinath. *Family and Dhanda: A to Z of Succession Planning for Founders and Successors.* Rupa Publications, 2021.

Neubauer, F. & Lank, A. *The Family Business: Its Governance for Sustainability.* Palgrave Macmillan.

Ward, John L. *Keeping the Family Business Healthy: How to Plan for Continuing Growth, Profitability, and Family*

Leadership.
Basco, Rodrigo. *Family Business Management.* Routledge, 2023.

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**
80 hours		**40 hours** **Projects** **Group Discussion** **Case Studies**

Subject Name	**Fraud Investigation and Reporting**
Type of Course	**Major (Core)**
Paper Code	**COM042M610**
Course Level	**300**
Credit Units	**04**
Scheme of Evaluation	**Theory**
L-T-P-C	**3-1-0-4**

Course Objective
Provide an operational framework for conducting fraud investigations, covering investigative techniques, data analysis, evidence management, and professional reporting standards.

Course Outcomes

COs	**Course Outcome**	**Bloom's Taxonomy Level**
CO1	Describe the stages and procedures of a fraud investigation.	BT 1
CO2	Explain the use of analytical and digital tools for fraud detection.	BT 2
CO3	Prepare forensic investigation reports using professional formats.	BT 3
CO4	Analyze evidence, testimony and ethical challenges in fraud reporting.	BT 4

Detailed Syllabus

Mod.	**Module Title**	**Topics & Course Contents**	**Periods**
I	**Fraud Investigation Process**	Stages of investigation: planning, scoping, data gathering. Investigative interviewing: preparation, questioning styles, recording responses. Evidence management: chain of custody, admissibility, storage, digital evidence handling.	20
II	**Analytical Tools for Detection**	Use of MS Excel in fraud detection: filtering, pivot tables, conditional formatting. Introduction to digital forensic tools (case study-based). Suspicious transaction monitoring: patterns and anomalies. Data mining concepts (non-technical): clustering, red flagging, sampling.	20
III	**Drafting and**	Structuring a forensic report: executive summary,	20

	Presenting Investigation Reports	methodology, findings, recommendations. Writing tips for clarity, logic, and legal usefulness. Visual reporting: charts, timelines, and transaction flows. Communication strategies for regulators, boards, and courts.	
IV	**Litigation and Expert Testimony**	Forensic accountants in litigation settings: roles and expectations. Preparing for courtroom testimony and cross-examination. Mock testimony session (role-play exercise). Ethical issues in legal reporting and conflicts of interest.	20
		TOTAL	**80**

Text Book: Forensic investigations and fraud reporting in India 1st edition 2025
Teaching Learning Process
The teaching learning process will be based on lectures, practical report writing, mock sessions, and case studies.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80hours		**40 hours** **Projects** **Group** **Discussion** **Case Studies**

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	**Define** the banking structure in India and the law relating to banks	**BT 1**

CO 2	**Interpret** the banker customer relationship	**BT 2**
CO 3	**Identify** themselves of the activities of paying and collecting banker	**BT 3**
CO 4	**Analyze** the insights on lending operations of banking and causes of NPA into banking sector.	**BT 4**

Detail Syllabus

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.	**Banker-Customer relationship**- 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.	**Bank operations:** 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	**Credit Management:** 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:

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

Reference Books: .

Natarajan, S & Parameswaran R,*Indian Banking*, S. Chand, New Delhi

Kandasami, P. K, Natarajan S & Parameswaran R,*Banking Law and Practice*, S. Chand, New Delhi .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**
80 hours		**40 hours** **Projects** **Group Discussion** **Case Studies**

7th Semester (Syllabus)
Course: Major **Paper: Sustainability Reporting Subject Code: COM042M701** **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (T)**

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

Detailed Syllabus:

Module	Topics and Course Content	Periods
I	**Introduction to Sustainability and Sustainability Reporting:** 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**.** **Sustainability Reporting in India:** 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. **Regulatory Framework for Sustainability Reporting in India:** 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.	20
II	**Sustainability Performance Measurement and Standards:** 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) **Introduction to TCFD Recommendations:** Governance, Strategy, Risk Management, Metrics and Targets.	20
III	**Environmental, Social, and Governance (ESG) Reporting in India:** Environmental reporting on carbon emissions, water usage, waste management, and sustainability practices. Social reporting on labor standards, human rights, diversity, and CSR initiatives. Governance reporting covering transparency, ethical conduct, anti-corruption, and board diversity. Understanding ESG metrics, stakeholder expectations, and the role of ESG in investment decisions. Challenges and opportunities in ESG reporting: addressing greenwashing, ensuring data reliability, and promoting leadership in sustainability.	20
IV	**Preparing, Evaluating, and Improving Sustainability Reports in India:** Data collection and management for sustainability reporting, focusing on ESG metrics, challenges in data standardization, and verification. Evaluation of sustainability reports, Ethical and legal considerations in reporting,	20

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

Text Books

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

Reference Books

Global Reporting Initiative (GRI) – *GRI Standards Handbook*, Global Sustainability Standards Board, Latest Edition.
TCFD – *Final Recommendations Report: Task Force on Climate-related Financial Disclosures*, 2017 (updated online resources 2023).
Rogers, Jalal & Boyd – *An Introduction to Sustainable Development*, PHI Learning, 2007.
Singh – *Triple Bottom Line Reporting and Corporate Sustainability*, PHI Learning, 2006.
J.G. Stead & Edward Stead – *Sustainable Strategic Management*, M.E. Sharpe & Co., 2004.
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**
80 Hours		**40 hours** Assignment GroupProjects. Individual/Group Presentation Practiceonpractical problems.

Course: Major
Paper: Strategic Performance Management **Subject Code: COM042M702**

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

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	**Recall and define** fundamental concepts of strategic management.	**BT 1**
CO 2	**Explain** the foundational concepts of strategic management.	**BT 2**
CO 3	**Apply** environmental analysis tools to assess business situations.	**BT 3**
CO 4	**Analyze** strategic alternatives at corporate and business levels.	**BT 4**
CO 5	**Evaluate** situation-specific strategies for different industry conditions.	**BT 5**
CO 6	**Create** strategic implementation plans integrating cross-functional strategies.	**BT 6**

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	**Introduction** 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..	**20**
II.	**Environmental Analysis** 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.	**20**
III.	**Strategic Choice** 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).	**20**
IV.	**Situation Specific Strategies and Implementation** 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-	**20**

	organization structure and designfunctional strategies- production, HR, Finance, Marketing, and R&D – Managing strategic change Strategic control.	
Total		**80**

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

Reference Books:
Davidson, W.H., Global Strategic Management, John Wiley, New Work.
Thompson, Arthur A and A.J.Strickland, Strategic Management, McGraw Hill, New York.
Hitt, Michael A., Ireland, R.F., Hokisson, Robert E. and S. Manikutty, Strategic Management: A South- Asian Perspective, Cengage Learning, India.
Barlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross- Border Management, McGraw Hill, New York.
Porter, Michael E., Competition in Global Industries, Harvard University Press, New York, 1986.
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** **Assignment** **Group** **Discussion** **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 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	**Define** the fundamental concepts, processes, and classifications of marketing research.	**BT 1**

CO 2	**Explain** the role of marketing research in decision-making.	**BT 2**
CO 3	**Apply** appropriate research designs and data collection methods to real- world marketing problems.	**BT 3**
CO 4	**Analyze** the advantages and limitations of various survey and observation methods	**BT 4**
CO 5	**Evaluate** research proposals, designs, and ethics in domestic and international marketing.	**BT 5**
CO 6	**Develop** a marketing research plan with budgeting, scheduling, and methodology for a specific problem.	**BT 6**

Detailed Syllabus:

Modules	**Topics and Course content**
I.	**Introduction to Marketing Research** 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
II.	**Research Design Formulation-** Definition and Classification of Research Design, Potential sources of error, Budgeting and Scheduling the project, Marketing research proposal **Exploratory Research Design**: 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.
III.	**Descriptive Research Design: Survey and Observation** 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.

IV.	**Casual Research Design: Experimentation** 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	
Total		

Test Books:

Marketing Research: An Applied Orientation" by Naresh K. Malhotra, 7th Edition, Pearson Education, *ISBN-13:978-1292076114*;

"Essentials of Marketing Research" by William G. Zikmund and Barry J. Babin, 5th Edition, Cengage Learning, *ISBN-13:978-1111826925.*

Reference Books

"Marketing Research" by Alvin C. Burns and Ronald F. Bush, 8th Edition, Pearson Education, *ISBN- 13:978-0133074672;*

"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** Assignment Group Discussions Individual /Group Presentation

Course: MAJOR
Title of the paper: Sustainable Marketing
Subject Code-COM042M704
Course Level: 400

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 sustainable marketing, Sustainable Development Goals, its tools, facets and forms consumer behaviour along with understanding the emerging trends in industry. The global aspects, factors impeding growth of the modern day will also be dealt with.

Course Outcomes

After completing the course, the student shall be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	Define sustainability marketing.	BT 1
CO2	Explain the various models of sustainability marketing.	BT 2

CO3	Identify the consumer behaaviour in relation to sustainability marketing.	BT 3
CO4	Examine the suitability of sustainability marketing communication in various sectors.	BT 4
CO5	Determine dimensions of Sustainable Consumer Behaviour	BT 5
CO6	Develop Sustainable Marketing Supply Chain Channels	BT 6

Detailed Syllabus:

Text Book:

Modules	Topics & Course Contents	Periods
I.	Introduction on Sustainability Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview. Sustainability Legal Framework and its Implementation in India An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.	20
II.	Sustainability Marketing Environment Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.	20
III.	Sustainability Marketing & Consumer Behaviour Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Case Studies of Mindful Consumption and Responsible Consumption.	20
IV	Sustainability Marketing Mix Decisions Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.	20
TOTAL		80

Kotler, P.. (2012). Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Latest Edition. Delhi, India: Pearson.
Belz, F.M., & Ken, P. (2012). Sustainability Marketing: A Global Perspective. Delhi, India: Willey publication
Richardson, N. (2020). Sustainable Marketing Planning. Delhi, India: Routledge, Taylor and Francis Group.

Peterson, M. (2021). Sustainable Marketing: A holistic Approach. Delhi, India: Sage Publication Ltd.

Reference Books:

Carvill,M., Butler, G., & Evans, G. (2021). Sustainable Marketing: How to Drive Profits with Purpose. United Kingdom: Bloomsbury Business.

Fuller, D.A. (1999). Sustainable Marketing: Managerial-Ecological Issues. Markets and Market Development. United Kingdom: Sage Publications Inc.

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** **Project** **Group Discussion** **Class Test**

Course: Major
Title of the paper: COMPENSATION MANAGEMENT
Subject Code: COM042M705
Course Level:400
L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (T)

Course Objectives:

The objectives of the course are to provide an understanding on the various aspects of Compensation management and to provide an insight into compensation administration.

On successful completion of the course the students will be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	Define the compensation trends and reward system in India.	BT BT 1
CO 2	Outline the legal provisions governing compensation in India.	BT 2
CO 3	Identify the techniques and components of Job Design	BT 3
CO 4	Examine non monetary employee benefits, statutory employee benefits and fringe benefits	BT 4
CO 5	Explain the Performance Management System and various dimensions of performance.	BT 5

CO 6	Discuss the international compensation design.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Hours
I.	**Introduction to Strategic Compensation Management:** Strategic Compensation – Meaning, objectives, principles, and importance ; Concept of Wages – Theories of wage determination, types, and wage policy ; Compensation Strategy – Aligning pay with business strategy ; Total Rewards Approach – Monetary and non-monetary rewards ; Executive Compensation and reward systems in India ; Trends in strategic compensation and reward management ; Ethical issues in compensation **Legal Framework (Overview):** Brief introduction to the legal provisions governing compensation in India (with their latest Amendments) – The Employee's Compensation Act,1923; The Payment of Wages Act,1936; The Minimum Wages Act,1948; The Payment of Bonus Act,1965; The Equal Remuneration Act,1976.	**25**
II.	**Job Analysis, Job Evaluation and Job Design:** Job Analysis – Concept, methods, and components ; Job Evaluation – Meaning, objectives, principles, techniques, and process ; Strategic role of job evaluation in pay structure design ; Job Design – Meaning, techniques, and components ; Job assessment and internal equity	**15**
III.	**Performance-Linked Compensation Systems:** Performance Management – Meaning, process, methods, and sources ; Linking Compensation with Performance Management Systems (PMS) ; Strategic performance objectives and performance indicators ; Development of performance standards ; Pay-for-performance, merit pay, and incentive systems ; Skill-based and competency-based pay ; Role of compensation in achieving organizational strategy	**20**
IV.	**Employee Benefits and International Compensation:** Total Rewards – Concept and components; Employee Benefits – Non-monetary benefits and work-life balance; Statutory and voluntary benefits in India; Incentives, fringe benefits, and perquisites; Team-based and executive compensation strategies; International Compensation – Concepts, approaches, and challenges; Global compensation design and cross-cultural considerations	**20**
	Total	**80**

Reference Books:

Martocchio, Joseph J. (Latest Edition), *Strategic Compensation: A Human Resource Management Approach*, Pearson Education.
Bhattacharyya Kumar Dipak (2011); *Compensation Management;* Oxford University Press, New Delhi
Sengupta Nilanjan& Bhattacharya Mousumi (2009); *Compensation Management*, Excel Books, New Delhi,
Deb Tapomoy (2011); *Compensation Management – Text and Cases,* 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, project work and case studies

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning

80 hours		40 hours
		Group Discussion Project work Case Studies

Course: Major **Paper: Forensic Accounting** **Subject Code: COM042M704** **L-T-P-C – 3-1-0-4** **Credit Units: 04 Scheme of Evaluation: (T)**

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:

Module	Topics and Course Content	Periods

I	**Introduction to Forensic Accounting:** 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	20

	Fraud, Qualification, Disqualification, Appointment of Forensic Accountants, Professional Organizations and Careers in Forensic Accounting (ICAI, ICMAI, ACFE, etc.) Live Case Studies on Application of Forensic Accounting	
II	**Forensic Accounting Services:** 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
III	**Fraud Detection Techniques and Investigations:** 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
IV	**Communication, Reporting and Litigation Support:** 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
Total		**80**

Text books

A Guide to Forensic Accounting Investigation; Skalak, S., Golden, T., Clayton, M., and Pill, J.; John Wiley & Sons, New York, NY; 2^{nd} edition; 2011

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

Financial Investigation and Forensic Accounting ; George A. Manning; Routledge; 3rd edition; 2019

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** **Assignment** **GroupDiscussion** **Case Studies**

Subject Name: Credit Appraisal and Finance
Type of Course: Major
Paper Code: COM042M707
CourseLevel:400
CreditUnits:04 Scheme of Evaluation: Theory
L-T-P- C–3-1-0-4

Course Objective:
This course will help the learner to have detailed understanding of credit, their sources, appraisal techniques,
Course Outcomes

On completion of the course the students will:

COs	Course Outcome	Blooms Taxonomy Level
CO1	Define the basic concepts of credit and credit appraisal.	**BT 1**
CO2	Describe the various forms of credit and appraisal techniques.	**BT 2**
CO3	Apply strategies to obtain credit from institutional sources.	**BT 3**
CO4	Examine the principles of lending.	**BT 4**
CO 5	Evaluate credit appraisal mechanism of lenders.	BT 5
CO 6	Develop project reports for financial assistance	BT 6

Detailed Syllabus:

Modules	Topics & Course Contents	**Periods**
I.	Basics of Credit: Concept of Credit, Credit System and Financial Intermediation Bank credit and its different forms, basic principles of lending, eligibility for bank credit, credit policy of the banks, rate of interest on lending- base rate, marginal cost of fund based lending rates(MCLR), Components of MCLR, base rate vis-à-vis MCLR, exemptions from MCLR, Repo Linked Lending Rate(RLLR), periodicity of compounding of interest on credit, floating rate and fixed rate of interest, zero rate of interest,	**20**

II.	Credit appraisal process: Understanding Credit Appraisal, Meaning and Objectives, Steps in Credit Appraisal, Pré-sanction and Post-sanction Processes, Role of Credit Officers and Analysts, Assessment of Borrower's Profile Promoter's Background and Experience, Management Evaluation, Industry and Market Analysis, SWOT Analysis, Financial Statement Analysis, Trend and Comparative Analysis Credit Guarantee Trust for Micro and Small Enterprises and schemes under Pradhan Mantri Mudra Yojna, Micro Units Development and Refinance Agency Limited(MUDRA), Credit rating and exchange of information between lenders and credit information agencies, Use of Rating in Loan Pricing and Risk Management	**20**
III.	Working capital financing- Introduction and concept of working capital, Significance, Sources of funds for working capital-own funds, credit from market, finance from banks and financial institutions, letter of credit, operating cycle, Methods of Assessment (Traditional, MPBF, Cash Budget, Turnover Method), Margin, Drawing Power, and Stock Statements, Cash Flow and Fund Flow Analysis, Importance in Credit Assessment, Preparing and Interpreting Statements	**20**
IV	Term loan - concept and purpose, Project Report and Feasibility Study, Cost of Project and Means of Finance, Technical and Economic Viability, Financial Projections and DSCR Analysis, Sensitivity and Break-even Analysis. Emerging trends:, Digital Credit and FinTech Innovations, Role of Technology in Credit Appraisal, Alternative Credit Scoring (AI, ML, Big Data), Peer-to-Peer (P2P) and Digital Lending Platforms	**20**
TOTAL		**80**

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	**Recall** key concepts, definitions, and terminologies related to rural development, such as sustainable development, rural entrepreneurship, microfinance, and rural infrastructure.	**BT 1**
CO 2	**Understand** the role of rural industries, small businesses, and agriculture in the economic development of rural areas.	**BT 2**
CO 3	**Demonstrate** the application of rural credit systems and microfinance models to foster rural entrepreneurship and development.	**BT 3**
CO 4	**Analyze** the impact of various rural development policies on poverty alleviation, employment generation, and quality of life in	**BT 4**

	rural areas.	
CO 5	**Develop** comprehensive rural development projects, integrating various factors like infrastructure, finance, gender equality, and sustainability.	**BT 5**
CO 6	**Evaluate** the effectiveness of government programs and policies in improving rural livelihoods and sustainable development.	**BT 6**

Detailed Syllabus:

Modules	**Topics and Course content**	**Periods**
I.	**Introduction to Rural Development:** 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. Rural industries: introduction, growth, comparison with urban industries- Issues and problems in rural industrialization and development of agro-based industries; Rural non-farm sector.	25
II.	**Land Reforms, Rural Development Programmes and Rural Credit** 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.	25
	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.	

III.	**Rural Enterprises** 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
IV.	**MSME and Rural Development** Financial Institutions and Rural Enterprises – SIDBI– MSME – SBSGS Subsidy. Sustainable Rural Enterprises: Role of Regional Rural Banks- World Council for Sustainable Business (WCSB).	10
Total		**80**

Text Books

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

Reference Books:

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

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 Hours		**40 hours** Assignment Group Discussions. Individual/Group Presentation

8th Semester(Syllabus)

Course: MAJOR
Title of the paper: Marketing Analytics
Subject Code-COM042M801
Course Level: 300

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

Course Objective

The course aims to develop students' understanding of the concepts, tools, and techniques of marketing analytics for data-driven decision-making. It seeks to familiarize learners with the role of data in formulating effective marketing strategies through customer analysis, market segmentation, targeting, and positioning. The course is designed to equip students with analytical skills to collect, interpret, and visualize marketing

Course Outcomes

After completing the course, the student shall be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	Define Marketing Analytics, Business Intelligence	**BT 1**
CO2	Explain the use of excel in Organizing and Summarizing Marketing Data	**BT 2**
CO3	Identify Metrics for Tracking Customer Experience	**BT 3**
CO4	Examine Solver Table to Price Multiple Products	**BT 4**
CO5	Determine Customer Lifetime Value	**BT 5**
CO6	Develop Bundling Prices to Extract Consumer Surplus	**BT 6**

Detailed Syllabus:

Modules	**Topics & Course Contents**	**Periods**
I.	Introduction to Marketing Analytics Definition, Need and Scope of Marketing Analytics, Marketing Analytics Vs Marketing Research, Levels in Marketing Analytics, Adoption and Application of Marketing Analytics, Marketing Analytics and Business Intelligence. MS Excel as a Tool for conduction of Marketing Analytics. Using MS Excel to Organize and Summarize Marketing Data: Creation of Pivot Tables and Organizing Data. Summarizing Marketing Data: Summarizing Revenue Data: Month-wise and Product-wise. Slicing & Dicing of Data: Pareto Principle, Report Filters and Slicers. Demographic Analysis: Analyzing Sales Data by Age, Gender, Income and Location,	**20**

	Construction of Crosstabs of Two Demographic Variables. Using GETPIVOT Function for Pulling Data. Adding Data Labels and Data Tables.	
II.	**Segmentation & Promotion Analytics:** Segmentation Analytics: Cluster Analysis and its Applications, Location-wise Clustering, Using Solver to find Optimal Clusters. Using Conjoint Analysis to Segment a Market, Using Decision Trees for Segmenting the Market. Promotion Analytics: Promotions and Types of Promotions, Discounting & Types of Discounting. Measuring the Effectiveness of Advertising: The Adstock Model. Media Selection Models: Linear Media Allocation Model, Quantity Discounts, Monte Carlo Media Allocation Simulation. Pay per Click Advertising.	**20**
III.	**Customer Analytics**: Customer Journey Mapping and the Process of Mapping (How to). Metrics for Tracking Customer Experience: Customer Feedback Metrics & Behavior Derived Customer Metrics. Customer Persona, Building a Customer Persona and its Benefits, Parts of Buyer Persona. What Customer Wants: Using Conjoint Analysis for Levels in Consumer Decision Process in Product Choices and Product Attributes. Customer Lifetime Value (CLV). Calculating Customer Lifetime Value: Creating the Basic Customer Value Template, Measuring Sensitivity Analysis with Two-Way Tables, Estimating the Chance if Customer is still Active.	20
IV	**Pricing Analytics**: Pricing, Goals of Pricing, Price Elasticity, Estimating Linear and Power Demand Curves, Using Excel Solver to Optimize Price, Incorporating Complementary Products, Using Solver Table to Price Multiple Products and Finding Demand Curve for All Products. Price Bundling, Bundling Prices to Extract Consumer Surplus, Mixed Bundling, Using Evolutionary Solver to Find Optimal Bundle Prices. Price Skimming	20
TOTAL		80

Text Book:

Seema Gupta & Avadhoot Jathar, Marketing Analytics, Wiley, 2021.
Wayne L. Winston, Marketing Analytics: Data Driven Techniques with Microsoft Excel, 2014.

Reference Books:

Chuck Hermann, Ken Burbary, Digital Marketing Analytics, Que Publishing, 2e, 2018.
Moustusy Maity and Pavankumar Gurazada, Marketing Analytics for Strategic Decision Making, Oxford Higher education, 2021.
Mike Grigsby, Marketing Analytics, Kogan Page, 2015.
Robert Kozielski, Measuring Marketing Analytics, Emerald Publishing, 2018.

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 a.

Notional Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80hours		**40hours**
		Presentation **Project work** **Case Studies**

Subject Name: HR Technology & Analysis
Type of Course: Major

Paper Code: COM042M802

Course Level: 400

Credit Units: 4

Scheme of Evaluation: Theory

L-T-P-C–3-1-0-4

Course Objective
The course aims to equip students with a comprehensive understanding of the digital transformation in Human Resources and the application of data-driven insights to optimize organizational performance.
Course Outcomes:

On completion of the course the students will:		
SI No	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	Define the evolution of HRIS and the basics of HR Technology.	BT 1
CO 2	Explain the lifecycle of HR analytics and the role of data in decision-making.	BT 2
CO 3	Identify key metrics for talent acquisition, engagement, and retention strategies.	BT 3
CO 4	Examine ethical issues, data privacy, and future trends in AI-driven HR.	BT 4
CO5	Develop cloud based HR solutions	**BT 5**
CO6	Designing the HR Analytics Framework	**BT 6**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods

I.	Foundations of HR Technology Introduction to Human Resource Information Systems (HRIS); Evolution from administrative HR to Strategic HR; HRIS Life Cycle and Software Evaluation; Cloud-based HR Solutions and SaaS models.	**20**
II.	Designing the HR Analytics Framework Introduction to HR Analytics; Difference between HR Metrics and Analytics; The LAMP Framework (Logic, Analytics, Measures, Process); Data cleaning and visualization for HR.	**20**
III.	Talent & Operational Analytics Recruitment Analytics: Sourcing channels and cost-per-hire; Performance & Training Analytics: ROI of training programs; Retention Analytics: Predicting employee turnover and churn models.	**20**
IV.	Contemporary Issues and Future Trends Use of AI and Machine Learning in HR; Ethical considerations in People Analytics; Data Privacy and GDPR compliance; The future of the "Gig Economy" and remote workforce tracking.	**20**
TOTAL		**80**

Text Book:
Dipak Kumar Bhattacharyya, HR Analytics: Understanding Theories and Applications, Sage Publications.
Kavanagh, M. J., & Johnson, R. D., Human Resource Information Systems: Basics, Applications, and Future Directions, Sage Publications.

Reference Books:
Jac Fitz-enz, The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
Nigel Guenole, Ferrar, & Feinzig, The Power of People: Learn How Successful Organizations Use Workforce Analytics To Improve Business Performance, Pearson FT Press.
Gene Pease, Optimizing Human Capital with a Better NLP Strategy, Wiley.

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 Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80hours		**40hours**
		Presentation **Project work** **Case Studies**

Subject Name: Corporate Valuation
Type of Course: Major

Paper Code: COM042M803

Course Level: 400

Credit Units: 4

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 corporate valuation principles, techniques, and strategic applications, enabling them to evaluate business worth, support investment decisions, and enhance value creation in organizations.
Course Outcomes:
On completion of the course the students will:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the fundamentals, concepts, and context of corporate valuation.	BT 1
CO 2	Explain various valuation approaches including DCF and non-DCF methods.	BT 2
CO 3	Apply valuation models to estimate enterprise and equity value of firms.	BT 3
CO 4	Evaluate the impact of financing decisions, capital structure, and value-based management on firm valuation.	BT 4
CO5	Develop corporate valuation models	BT 5
CO6	Evaluate DCF models	BT 6

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Foundations of Corporate Valuation & DCF Models** Introduction to Corporate Valuation; Purpose, need and context of valuation; Valuation process and approaches; Enterprise DCF Model; Analysis of historical performance; Estimation of cost of capital (WACC); Forecasting performance and terminal value; Equity DCF Models – Dividend Discount Model (DDM) and Free Cash Flow to Equity (FCFE); Adjusted Present Value (APV) and Economic Profit models; Applicability and limitations of DCF.	**20**
II.	**Non-DCF and Relative Valuation Approaches** Book value and adjusted book value approaches; Stock and debt approach; Market efficiency and valuation; Relative valuation process; Equity and enterprise multiples (P/E, EV/EBITDA, etc.); Choice of multiples and best practices; Option-based valuation techniques; Assessment and limitations of relative valuation.	**20**

III.	**Advanced Issues in Valuation** Valuation of different types of companies; Valuation in different contexts (IPO, M&A, etc.); Valuation of intangible assets – brands, patents, trademarks, goodwill; Weighted Average Cost of Capital (WACC) and Flow to Equity method; Issues of bias, uncertainty, and complexity in valuation; Case studies on real-world valuation challenges**.**	**20**
IV.	**Strategic Valuation, Financing & Value-Based Management** Valuation and financing decisions in ideal capital markets; Capital structure and firm value; Information asymmetry and signaling; Share buybacks and dividend decisions; Value-Based Management (EVA, McKinsey approach, etc.); Agency costs, financial distress, and bankruptcy; Role of financial markets and institutions in IPO and M&A valuation.	**20**
TOTAL		**80**

Text Books:
Prasanna Chandra, Corporate Valuation and Value Creation, Tata McGraw Hill.
Aswath Damodaran, Damodaran on Valuation: Security Analysis for Investment and Corporate Finance, Wiley.
Tim Koller, Marc Goedhart & David Wessels, Valuation: Measuring and Managing the Value of Companies, McKinsey & Company.
Reference Books:
Philip R. Daves, Michael C. Ehrhardt & Ron E. Shrieves, Corporate Valuation: A Guide for Managers and Investors, Cengage Learning.
David Frykman & Jakob Tolleryd, Corporate Valuation, Prentice Hall.
Rawley Thomas & Benton E. Gup, The Valuation Handbook, John Wiley & Sons.
NOTE: Latest editions of the readings may be used.
Teaching Learning Process
The teaching learning process will be based on lectures, project work and case studies

Credit Distribution		
Lectures Tutorials	**Practical**	**Experiential Learning**
80hours		40hours
		Presentation Project work Case Studies

Course: Major
Paper: International Financial Management
PaperCode:COM042M804
Credit Units: 04
Course Level:400
Scheme of Evaluation: THEORY
L-T-P-C – 3-1-0-4

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:

On successful completion of the course the students will be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**Define** the nature and scope of International Financial Management	**BT 1**
CO 2	**Explain** the of International Monetary System and International Financial Markets	**BT 2**
CO 3	**Demonstrate** the structure of foreign exchange market	**BT 3**
CO 4	**Analyze** purchasing power parity theory, methods of forecasting, exchange rates	**BT 4**
CO 5	**Measure** exchange exposure, transaction exposure, translation exposure, operating exposure	**BT 5**
CO 6	**Elaborate** hedging strategies	**BT 6**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**International Finance**: 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.	**International Monetary System and International Finance Markets:** Exchange Rate Regimes, International Monetary Fund, European Monetary System, European Monetary Union, World Bank, Euro-markets Institutions.	**22**
III.	**Foreign Exchange Market**: 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	**Exchange Rate Theories**: Purchasing Power Parity Theory, Interest Rate Parity, future spot exchange rate, methods of forecasting exchanges rates. **Nature and measurement of exposure and risk**: Defining foreign exchange exposure, transactions exposure, translation exposure, operating exposure, hedging strategies.	**22**

TOTAL		80

Text Book:
International Financial Management- P.G. Apte, Tata McGraw Hill.
International Financial Institutions and Monetary Management - S.Sikidar, D.Bhorali, Kalyani Publishers.
Reference Books: .
International Financial Management- P.K. Jain
Multinational Financial Management- Shapiro, Prentice Hall India.
International Financial Management- V. Sharan, Prentice Hall of India, New Delhi.
NOTE: Latest edition of the readings may be used.

Notional Credit Distribution		
LecturesTutorials	**Practical**	**ExperientialLearning**
80hours		**40hours** Presentation GroupDiscussion Case Studies

Subject Name: CYBER SECURITY IN FINANCIAL SYSTEMS
Type of Course: Major
Paper Code: COM042M805
Course Level: 400
Credit Units:04
Scheme of Evaluation: THEORY
L-T-P-C –3-1-0-4

Course Objective: On completion of the course students should be able to-Understand the nature of cyber threats and vulnerabilities in financial systems; Analyze cybersecurity mechanisms used in banking and digital financial services; Apply principles of encryption, authentication, and secure network design in financial operations; Evaluate the impact of cybersecurity regulations and standards in the financial industry
Course Outcomes:

On successful completion of the course the students will be able to:		
COs	**Course Outcome**	**Blooms Taxonomy Level**
CO1	Define fundamental concepts of cybersecurity and identify common types of cyber threats in financial systems.	**BT1**
CO2	Explain the importance of cybersecurity policies, data protection laws, and regulatory frameworks governing financial transactions.	**BT2**
CO3	Apply cybersecurity principles to detect and mitigate threats such as phishing, ransomware, and identity theft in digital financial operations.	**BT3**
CO4	Analyze security vulnerabilities in banking networks, payment gateways, and digital wallets, and recommend suitable protection mechanisms.	**BT4**

CO 5	**Measure** exchange exposure, transaction exposure, translation exposure, operating exposure	**BT 5**
CO 6	**Elaborate** hedging strategies	**BT 6**

Detailed Syllabus:

Modules	Topics & Course Contents	Periods
I.	**Introduction to Cyber security in Finance:** Overview of cyber security and its importance in financial systems; Financial system architecture and critical infrastructure; Common types of cyber threats (phishing, malware, ransomware, DDoS, insider threats); Case studies: Major cyber incidents in banking and payment systems	20
II	**Security Architecture and Cryptography:** Principles of information security (CIA triad: Confidentiality, Integrity, Availability); Encryption and decryption techniques; Public Key Infrastructure (PKI), digital signatures, SSL/TLS; Blockchain and cryptographic applications in finance	20
III	**Network and Application Security in Financial Systems:** Secure network design and segmentation in banking environments; Security in online banking, mobile banking, and payment gateways; Cloud security in FinTech applications; API security and secure software development lifecycle (SDLC)	20
IV	**Regulatory and Compliance Frameworks:** Global financial cyber security regulations (GDPR, PCI-DSS, PSD2, FFIEC, RBI guidelines, etc.); Data privacy and protection laws; Anti-Money Laundering (AML) and Know Your Customer (KYC) compliance; Ethical and legal issues in cyber security	20

Textbooks:

Financial Cybersecurity Risk Management: Leadership Perspectives and Guidance for Systems and Institutions ; Paul Rohmeyer & Jennifer L. Bayuk ; AbeBooks 2018

Hands-On Cybersecurity for Finance: Identify vulnerabilities and secure your financial services from security breaches; Erdal Özkaya & Milad Aslaner; O'Reilly Media; 2019

Reference Books:

Cyber Security; Praveen Kumar Tripathi & Niraj Kumar Tiwari ; S.K. Kataria and Sons; 2024 ; S.K. Kataria and Sons
Introduction to Cybersecurity: Concepts, Principles and Practices; (Indian edition) – various authors ;Universities Press; 2023 ;

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.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Projects** **Group Discussion** **Case Studies**

Paper Title: SALES & DISTRIBUTION MANAGEMENT
Subject Code: COM042M806
Course Level: 400
L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (T)

Objectives:

The course on Sales and Distribution Management aims to provide students with a comprehensive understanding of the principles and practices involved in managing sales and distribution functions effectively.
.

On successful completion of the course the students will be able to:		
SI No	**Course Outcome**	**Blooms Taxonomy Level**
CO 1	**Explain** the concept, nature, and evolution of sales and distribution management and its importance in modern marketing.	**BT 1**
CO 2	**Design** and implement effective sales strategies through proper planning, forecasting, and budgeting techniques.	**BT 2**
CO 3	**Evaluate** and manage sales territories and quotas, and effectively organize, train, motivate, and control the salesforce.	**BT 3**
CO 4	**Analyze** the role of logistics and supply chain management in enhancing efficiency, customer satisfaction, and organizational competitiveness.	**BT 4**
CO 5	**Develop** effective supply chain system	**BT 5**

CO 6	**Evaluate** the performance of supply chain management	**BT 6**

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to sales and distribution management, personal selling: preparation and process, planning, sales forecasting and budgeting Evolution of sales management, nature and importance of sales management, role and skills of modern sales managers, types of sales managers/ sales management positions, sales objectives, strategies and tactics, emerging trends in sales management, linking sales and distribution; Buying decision process, buying situations or types of purchases, effective communication, sales knowledge and sales related marketing policies, the sales process, transactional and relationship selling; strategic planning, role of marketing and sales, marketing and personal selling strategies, integrated marketing communications (IMC), sales strategy- a strategic decision area, Sales Forecasting approaches, Sales Budget	**20**
II.	Management of sales territories and quotas, Organising and Staffing the Salesforce, Training, Motivating, Compensation, and Leading the salesforce, controlling the salesforce Defining sales territory, Procedure for joining designing sales territories, assigning sales person to territories, managing sales people to territories, managing territorial coverage, sales Quotas, concept of sales organization, basic type of sales organizational structure, size of Salesforce, stuffing the Salesforce recruiting and selecting the Salesforce; managing the sales training process, motivating and compensating the Salesforce, leading the Salesforce; Salesforce expenses marketing end Sales force audit, evaluation of effectiveness of sales organization, evaluating and controlling the performance of salespeople, ethical social and legal responsibilities of sales personnel	**20**
III.	Distribution management and marketing mix, Marketing channels, Channel institutions-retailing, Channel institutions -Wholesaling Distribution management, need for distribution channels, value addition in distribution channel, channel strategy patterns of distribution; relationship of flows to service levels, channel formats, service channel; definition of	**20**

	retailing, retailer as a salesman, global retailing scene, retailing scene in India, retail formats, role of retailer, retail strategies, electronic retailing or e tailing; definition of wholesaler, classification of whole sellers, Limitations of wholesalers, Prince in wholesaling, future of wholesalers in India	
IV.	Designing channel systems, Channel management, Channel information systems, Market Logistics and supply chain management Channel design factor, channel design and planning process, ideal channel structure, selecting training motivating evaluating channel members, hey channel design comparison factors channel design implementation, vertical integration, launch to retailing and electronic channels; channel management, use of channel power, channel conflict managing conflict principles of channel management, Channel policies distribution management for services, Information system, elements of channel information system channel performance evaluation and implementation; origin of logistics, definition of logistics, hey scope of logistics, logistics and other functions focus area of logistics and SCM, inventory management, warehouse transportation it enabling the logistics function, advances in SCM.	**20**
Total		**80**

Text Books:

Jobber, D., & Lancaster, G. (2019). Selling and Sales Management. Pearson Education.
5.Sinha, P.K. & Uniyal, D.P. (2018). Managing Retailing. Oxford University Press.

Reference Books:

1.Still, R.R., Cundiff, E.W., & Govoni, N.A.P. (2017). Sales Management: Decisions, Strategies, and Cases. Pearson Education.
2.Futrell, C. (2019). Fundamentals of Selling: Customers for Life through Service. McGraw-Hill Education.
3.Johnston, M.W., & Marshall, G.W. (2020). Sales Force Management: Leadership, Innovation, Technology. Routledge.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**
80 hours		**40 hours** **Projects** **Group Discussion** **Case Studies**

Subject Name	**Bankruptcy Prediction and Forensic Analytics**
Type of Course	**Major (Core)**
Paper Code	**COM042M807**
Course Level	**400**

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

Course Objective

Introduce quantitative tools to predict bankruptcy and train students in basic forensic data analytics techniques to detect and assess financial distress and manipulation.

Course Outcomes

COs	Course Outcome	Bloom's Taxonomy Level
CO1	Define the concepts of bankruptcy risk and financial distress.	BT 1
CO2	Explain various financial distress and prediction models used in forensic analysis.	BT 2
CO3	Apply quantitative and analytical tools (e.g., Z-score, Benford's Law) for detecting financial anomalies.	BT 3
CO4	Analyze financial statements and case data to assess corporate fraud and collapse risk.	BT 4
CO 5	Develop financial distress models	**BT 5**
CO 6	Evaluate the role of predictive analytics in fraud prevention.	**BT 6**

Detailed Syllabus

Mod.	Module Title	Topics & Course Contents	Periods
I	**Bankruptcy Risk and Red Flags**	Causes of bankruptcy: mismanagement, fraud, and financial crises. Early warning signs: cash flow deficits, debt overload, inventory piling. Fraudulent filings, insolvency abuse, delayed reporting.	20
II	**Financial Distress Models**	Altman Z-Score and variations: computation and interpretation. Other models: Springate, Ohlson O-Score. Ratio-based analysis: liquidity, solvency, profitability, efficiency. Red-flag ratios for manipulation detection.	20
III	**Forensic Analytics and Tools**	Forensic use of Excel: dashboards, trend projections, red-flag trackers. Introduction to Benford's Law, fuzzy matching, duplicate detection. Hands-on lab: Annual report dissection (small company data). Open-source tools (KNIME, Power BI – demonstration based).	20
IV	**Financial Statement Fraud and Corporate Collapse**	Revenue recognition manipulation, cookie-jar reserves, window dressing. Cash flow fraud and expense shifting. Workshops on real-world case data. Role of predictive analytics in fraud prevention.	20
		TOTAL	**80**

Text Book: Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations (Wiley Corporate F&A), John Wiley & Sons

Assessment

Excel-based fraud detection lab, Altman Z-score prediction project, group case analysis, and a viva on analytics application.

Teaching Learning Process

The teaching learning process will be based on lectures, analytical labs, Excel exercises, and case workshops.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**

80hours		**40 hours** **Projects** **Group** **Discussion** **Case Studies**

Course: Minor		
Paper: Research Methodology		**Subject Code: COM042N801**
L-T-P-C – 3-1-0-4	**Credit Units: 04**	**Scheme of Evaluation: (T)**

Course Objectives: This course aims to familiarize students with the basics and advanced concepts of research methodology. 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

I	**Introduction to Research Methodology:** Meaning, Importance, Objectives, Types of Research, Research Approaches, Research and Scientific Method, Research Process, Criteria of Good Research, Challenges Faced by Researchers. **Defining Research Problems:** Identification, Techniques, Necessity, Illustration. **Review of Literature:** Importance, Searching Existing Literature, Developing Theoretical and Conceptual Frameworks, Writing the Literature Review.	20
II	**Research Design and Data Collection:** Meaning and Types of Research Design, Features of a Good Design, Concepts in Research Design, Experimental and Survey Designs, Case Study Method. **Data Collection Methods:** Primary and Secondary Data, Selection of Suitable Methods. **Understanding Variables:** Quantitative and Qualitative Variables, Dependent and Independent Variables.	20
III	**Sampling Design and Measurement Techniques:** Concepts of Sampling Design, Types of Sampling, Sampling and Non-sampling Errors, Census vs Sample Surveys. **Measurement and Scaling Techniques:** Types of Data, Levels of Measurement, Scale Development, Goodness of Measurement Scales, Multidimensional Scaling.	20
IV	**Hypothesis Testing:** 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. **Applications of Hypothesis Testing:** Tests for mean, proportion, variance, and differences between two means or two proportions; Chi-Square Tests for goodness of fit and independence of attributes. **Multivariate Techniques:** Introduction to factor analysis, conjoint analysis, cluster analysis, discriminant analysis, and basics of structural equation modelling (SEM). **Interpretation and Research Report Writing:** Importance of interpretation, steps in report writing, structure of research reports, referencing styles, and preparation of bibliography.	20
Total		**80**

Text Book:

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

Reference Books

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

Course: Major
Paper: Dissertation **Subject Code: COM042M822**
L-T-P-C – 0-0-0-12 **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: COM042M808
L-T-P-C – 3-1-0-4 Credit Units: 04 **Scheme of Evaluation: (T)**

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	**Define** the concept of product, trademark, brand, loyalty	**BT 1**
CO 2	**Explain** the concepts, principles, and frameworks of product management.	**BT 2**
CO 3	**Apply** product development and product life cycle strategies in business contexts.	**BT 3**
CO 4	**Examine** brand management processes including brand positioning, brand equity, and brand extension.	**BT 4**
CO 5	**Develop** brand-building strategies and evaluate brand performance in competitive markets.	**BT 5**

CO 6	**Discuss** the product design process.	**BT 6**

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	**Fundamentals of Product Management** 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	**20**
II.	**Advanced Product Strategies** 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	**20**
III.	**Fundamentals of Brand Management** 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)	**20**
IV.	**Strategic Brand Management** 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 Endorsement, Brand Communities, and Digital Branding, Measuring Brand Performance and Brand Audit Process	**20**
Total		**80**

TextBook: Keller, K.L. (2012). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity* (4th ed.). Pearson Education.

Lehmann, D.R., & Winer, R.S. (2005). *Product Management*. McGraw Hill

Reference Books:

Aaker, D.A. (2010). *Managing Brand Equity*. Free Press.
Chitale, A.K., & Gupta, R. (2011). *Product Policy and Brand Management: Text and Cases*. PHI Learning.
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** **Assignment** **GroupDiscussion** **Case Studies**

Course: Major
Paper: Corporate Tax Planning
Subject Code: COM042M809
L-T-P-C – 3-1-0-4 **Credit Units: 04 Scheme of Evaluation: (T)**

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
I	**Introduction to taxation of companies**: 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
II	**Tax Issues relating to Managerial Decisions:** 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
III	**Tax Planning for Financial Management and Business Restructuring:** 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
IV	**Special Tax Provisions, Assessment and Compliance Procedures:** **Special Tax Provisions:** Tax Benefits for Free Trade Zones, Tax Incentives for Infrastructure Sector and Backward Areas, Tax Incentives for Exporters **Return of Income and Payment of Taxes:** 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
Total		**80**

Suggested Readings:

Text Books

Singhania, V.K. and Singhania, M.: Corporate Tax Planning and Business Tax Procedures with Case Studies, Taxmann Publications, 20th Edition.

Ahuja, G.K. and Gupta, R.: Simplified Approach to Corporate Tax Planning and Management, Bharat Law House, New Delhi, 17th Edition.

Reference books

Lakhotia, R.N.: Corporate Tax Planning, Vision Publications, Delhi, 6th Edition.

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**	**Experiential Learning**
80 hours		**40 hours Assignment Group Discussion Case Studies**

Course: Major
Paper: Behavioural Finance
Subject Code: COM042M8010
L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (T)

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	**Understand** the foundation of rational finance.	**BT 2**
CO 3	**Identify** various cognitive factors influencing investments.	**BT 3**
CO 4	**Analyze** the theories of financial decisions.	**BT 4**
CO 5	**Compare** traditional finance and behavioural finance.	**BT 5**
CO 6	**Develop** mental labels for money.	**BT 6**

Detailed Syllabus:

Modules	**Topics and Course content**	**Periods**

I.	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
II.	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
III.	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
IV.	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
Total		**80**

Text Books:
Singh. S., & Bahl.S. Behavioral Finance. Vikas Publishing House, Noida (India).
Kapoor, Sujata and Prosad, Jaya. Mamata, Behavioral Finance, Sage Publishing, New Delhi.
Reference Books:
Chandra, P. Behavioral Finance, Tata McGraw Hill Education, Chennai (India).
Ackert, Lucy, Richard Deaves, Behavioral Finance; Psychology, Decision Making and Markets, Cengage Learning.
NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	**Practical**	**Experiential Learning**

80 hours		**40 hours** **Assignments** **Group** **Discussion** **Case Studies**