

# Curriculum & Syllabi



**SRM**  
UNIVERSITY  
DELHI-NCR, SONEPAT

(Programme Credit Framework, Courses Credit Structure Semester wise for 4 Year Under Graduate Programme in Commerce in Alignment with National Education Policy-2020)

in

**SRM UNIVERSITY DELHI-NCR**  
w.e.f. Academic Year 2025-26

**BACHELOR OF COMMERCE (B.COM. (HONS.)  
& B.COM. (HONS. WITH RESEARCH))  
(4 YEARS UNDER GRADUATE DEGREE PROGRAMME)  
[w. e. f. 2025-26]**

**DEPARTMENT OF COMMERCE  
FACULTY OF MANAGEMENT & COMMERCE  
SRM UNIVERSITY DELHI-NCR, SONEPAT  
39, Rajiv Gandhi Education City, Sonapat,  
Haryana-131029**

## COMMERCE GRADUATES EMPLOYABILITY ATTRIBUTES

S. No.	EMPLOYABILITY ATTRIBUTES	DESCRIPTION
1	<b>Sound knowledge , Skills &amp; Understanding of the domain area</b>	Students should have the fundamental knowledge of basic subjects and skills to apply in domain area.
2	<b>Communicating Effectively</b>	Communicate orally/written formats in a clear and sensitive/structured manner which is appropriately varied according to different audiences and seniority levels.
3	<b>Thinking Critically</b>	Recognize patterns in detailed documents and scenarios to understand the ‘bigger’ picture.
4	<b>Analyzing Data and Using Technology</b>	Analyze and use numbers and data accurately and manipulate into relevant information.
5	<b>Developing Initiative and Enterprise</b>	Initiate change and add value by embracing new ideas and showing ingenuity and creativity in addressing challenges and problems.
6	<b>Problem Solving</b>	Analyze facts and circumstances and ask the right questions to diagnose problems
7	<b>Social Responsibility and Accountability</b>	Behave in a manner which is sustainable and socially responsible. Accept responsibility for own decisions, actions and work outcomes.
8	<b>Developing Professionalism</b>	Perform more than one task at the same time and Complete tasks in a self-directed manner in the absence of supervision

## DEPARTMENT OF COMMERCE

### PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

B.Com (H) is a four-year undergraduate program with interdisciplinary approach to the study of Accountancy, Finance, Management, Business Laws, Marketing and Computer & ICT aiming to promote holistic education useful in handling social, management and financial problems. The curriculum is dispensed using a combination of classroom teaching, project-based learning, group discussions, presentations, home assignments, industry interactions and exposure, internships and fieldwork. The program has a unique and innovative course structure which engenders creative out of the box thinking.

The objectives of the programme are:

**PEO 1:** To familiarize students with basic to high-level accounting and taxation knowledge & concepts.

**PEO 2:** To develop strengthen of the student's understanding for working effectively in the area of finance, account & taxation.

**PEO3:** To enhance the knowledge and capability of students for understanding the business world and its complexities.

**PEO 4:** Have a rigorous training in fundamental concepts of accounting, trade, taxation & e-commerce which make a strong foundation.

**PEO 5:** Be a lifelong learner who is able to enhance and expand their accounting & taxation expertise.

**PEO 6:** To discuss cases, simulation model, games, project in order to develop critical thinking, problem solving, inter-personal skill, effective communication & leadership

**PEO 7:** To make students involve in project based learning which support them for placement/ to get employment

## DEPARTMENT OF COMMERCE

### PROGRAMME LEARNING OUTCOMES (PLOs)

Upon completion of the B.Com (H) programme from SRM University, the commerce graduates will be able to:

**PLO 1:** Understand the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

**PLO 2:** Apply the different tools and techniques in solving the problems related to their field of study in day to day situations during their career;

**PLO 3:** Plan and develop their start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

**PLO 4:** Comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

**PLO 5:** Enhance the reflective and scientific thinking which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

**PLO 6:** Pursue higher education and advance research in the field of Commerce, Business and Finance with the clear understanding of basic concepts required for the same.

**PLO 7:** Create evidence-based solutions to business problems and opportunities

**PLO 8:** Participate in wider societal concerns through engagement in the professional knowledge of project based learning.

**MAPPING MATRIX OF PROGRAM EDUCATIONAL OBJECTIVES(PEOs) AND  
PROGRAM LEARNING OUTCOMES (PLOs)  
(TABULAR FORMAT)**

<b>PLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>	<b>PLO6</b>	<b>PLO7</b>	<b>PLO8</b>
<b>PEOs</b>								
<b>PEO1</b>								
<b>PEO2</b>								
<b>PEO3</b>								
<b>PEO4</b>								
<b>PEO5</b>								
<b>PEO6</b>								
<b>PEO7</b>								

## **PROGRAMME STRUCTURE- B.COM. (HONS.)**

The curriculum of B.Com. (Hons.) is geared towards providing the student with a strong foundation in the discipline and the tools and competence to address new and challenging problems that they have not seen before. In order to earn a Bachelor degree in Commerce, a student should earn 146 credits (B.Com.)/ 182 Credits (B.Com. Hons. & Hons. with Research) in the course of their study. The credit requirements for their program of study are comprised of the following Programme Structure:

- **Major Courses:**

The Major courses are aimed at providing the student with a solid foundation in their chosen field of study as per Industry 4.0 skills and knowledge. The purpose of major courses is to lay a strong foundation of basic principles of various disciplines such as Accountancy , Finance, Taxation, Management, Marketing etc. in the mind of the learners, so that they proceed to rest of their years of study with up to date knowledge. Some major courses are interdisciplinary due to their requirements in commerce program.

- **Minor Courses:**

Discipline specific elective courses may be offered by the main discipline/subject of study is referred to as Functional Elective and minor courses. The functional electives, on the other hand, provide the student with an option to gain exposure to different specializations within the discipline, or an opportunity to study two of the subfields in some depth. A student may opt for electives as per his/her interest area and increase the probability of employment in the coming years. The Choice based subjects will be taught from V semester to VII semester. Some courses are interdisciplinary due to their requirements in B.Com. (Hons.) programme.

- **Multidisciplinary Courses (MDC):**

The Multidisciplinary courses provide the student wide latitude to pursue their interests, be it in Humanities, Arts, IT, Sciences etc., a related discipline, or use it towards developing a concentration in another field as a Minor. Multidisciplinary courses are offered in I, II, III & IV semesters. The aim of introducing these courses is to expand the knowledge of students in the fields related to management, computers, Law and other fields.

- **Ability Enhancement Courses (AEC):**

Mandated by the University Grant Commission, Ability Enhancement Courses aim to hone the social and leadership skills that are crucial for students to succeed in their personal and professional life. Ability enhancement courses are offered in I and II semesters. These courses are designed to help students enhance their skills in communication, language, and personality development.

- **Skill Enhancement Courses (SEC)-**

Skill enhancement courses include courses inculcating technical and soft skills. Under Skill Enhancement Courses five courses with defined Nomenclature and course content will be offered for Commerce graduates from I Semester to V semester. By gaining new skills and knowledge, students can make more valuable to potential employers and broaden the origin of learner. This will include Digital Literacy and IT Skills, Effective Communication Skills, Team work & Interpersonal Skills, Presentation & Speaking Skills and Professional Writing and Interpersonal skill: strategies.

- **Value Added Courses (VAC)**

Value Added Courses are introduced to add value to the pool of Knowledge provided by the B.Com. (Hons) programme. These courses help to develop students' interpersonal skills, technical skills, life skills and employability skills to meet industry demands as well as their own interest and aptitude. These courses are offered in I, III and IV Semester. These are intended to impart knowledge regarding our constitution, Environment, Technology and physical Fitness through sports and Yoga etc.

- **Live Projects/Vocational Courses/Summer Internship (LP/VC/SIP):**

Live Projects are mandatory for all commerce graduates to develop an ability in graduates to apply skills and knowledge attained to solve real life complex problems. Live project will be taken during II, IV & VI semesters. Students will work on one more project pertaining to their chosen domain. After semester IV, students are directed to prepare one Summer Internship Project (SIP) on the basis of internship which is scheduled for 6-8 weeks. Each student shall undertake a project to be pursued by him/her under the supervision of Internal Faculty to be appointed by Head of Department. Project should be based on Primary data and in case of secondary data quality of project should be justified by supervisor. Title of the project and name of supervisor should be approved by the Head of department. The Project report will be

submitted at least two weeks prior to the commencement of end term examination of V semester.

- **Research Project/ Dissertation:**

A student pursuing four year under-graduate programme shall be awarded 'Hons. degree with research'. Students pursuing Hons. with Research would complete 12 Credits of Research/Dissertation. During the Eighth semester each student shall undertake a project to be pursued by him/her under the supervision of Internal Faculty to be appointed by Head of Department. Project should be based on Primary data and in case of secondary data quality of project should be justified by supervisor. Title of the project and name of supervisor should be approved by the Head of department. The Project report will be submitted at least two weeks prior to the commencement of end term examination of Eighth. Students pursuing Hons. will do 2 Courses of 8 Credits in lieu of Research Project in 7<sup>th</sup> Semester and Summer Internship of 6 to 8 weeks in lieu of Research Project in 8th Semester.

**Four Year Under Graduate Programme Structure (B.Com. (Hons.)) & B.Com. (Hons. with Research) in Alignment with NEP-2020 in SRMUH  
w.e.f. Academic Year 2025-26**

<b>S.No.</b>	<b>Broad Category of Courses</b>	<b>Abbreviation</b>
1	Major Courses	DSC/Interdisciplinary Courses (IDC)
2	Minor Courses	Interdisciplinary Courses (IDC)/DSE
3	Multidisciplinary Courses	MDC
4	Ability Enhancement Courses	AEC
5	Skill Enhancement Courses	SEC
6	Value Added Courses	VAC
7	Live Project/Vocational Course/Summer Internship Project/Field Work	LP/VC/SIP/FW*
8	Research Project/Dissertation	RP/Dissertation**

\* Students would require to complete SIP during summer term of 6 to 8 weeks.

\*\*Students pursuing Hons. will do 3 courses for 12 Credit in lieu of a Research Project/Dissertation.

\*\*Students pursuing Hons. with Research would complete 12 Credits of Research/Dissertation.

**Four Year Under Graduate Programme Structure (B.Com. (Hons.) & (B.Com. (Hons. with Research)) in Alignment with NEP-2020 in SRMUH**

**w.e.f. Academic Year 2025-26**

Sl.No.	Course Category	Abbreviation	Credit Requirement in SRMUH		
			3 Year UG	4 Year UG	
				B.com. (Hons.)	B.com. (Hons.) With Research
1	Major Courses	DSC/Interdisciplinary Courses (IDC)	72	96	96
2	Minor Courses	Interdisciplinary Courses (IDC)/DSE	24	32	24
3	Multidisciplinary Courses	MDC	12	12	12
4	Ability Enhancement Courses	AEC	8	8	8
5	Skill Enhancement Courses	SEC	10	10	10
6	Value Added Courses	VAC	6	6	6
7	Live Projects/Vocational Courses/Summer Internship/Field Work	LP/VC/SIP/FW*	14	14	14
8	Research Project/Dissertation	RP/Dissertation**	0	4	12
<b>TOTAL</b>			<b>146</b>	<b>182</b>	<b>182</b>

\* Students would require to complete SIP during summers after IV Semester for a term of 6 to 8 weeks.

\*\*Students pursuing Hons. with Research would complete 12 Credits of Research Project.

\*\*Students pursuing Hons. will do 2 courses of 4 Credits each and one Dissertation of 4 credits in lieu of Research Project.

**Four Year Under Graduate Programme Structure (B.Com. (Hons.) & (B.Com. (Hons. with Research)) in Alignment with NEP- 2020 in SRMUH**

**w.e.f. Academic Year 2025-26**

<b>Four Year Under Graduate Programme Credit Structure Semester wise (B.Com Hons. &amp; B.Com Hons with Research) in Alignment with NEP-2020 in SRMUH w.e.f. Academic Year 2025-26</b>										
<b>Department of Commerce</b>										
<b>Semester</b>	<b>Broad Category of Courses</b>								<b>Total Credits</b>	<b>Remarks</b>
	<b>Major</b>	<b>Minor</b>	<b>MDC</b>	<b>AEC</b>	<b>SEC</b>	<b>VAC</b>	<b>RP /Dissertation</b>	<b>Live Projects/ Vocational Courses/ Summer Internship/Field Work</b>		
<b>I</b>	<b>12</b>		<b>3</b>	<b>4</b>	<b>2</b>	<b>2</b>			<b>23</b>	<b>Certificate: 46 Credits</b>
<b>II</b>	<b>12</b>		<b>3</b>	<b>4</b>	<b>2</b>			<b>2</b>	<b>23</b>	
<b>III</b>	<b>12</b>	<b>4</b>	<b>3</b>		<b>2</b>	<b>2</b>			<b>23</b>	<b>Diploma: 94 Credits</b>
<b>IV</b>	<b>12</b>	<b>4</b>	<b>3</b>		<b>2</b>	<b>2</b>		<b>2</b>	<b>25</b>	
<b>V</b>	<b>12</b>	<b>8</b>			<b>2</b>			<b>4</b>	<b>26</b>	<b>Degree : 146 Credits</b>
<b>VI</b>	<b>12</b>	<b>8</b>						<b>2+4</b>	<b>26</b>	
<b>VII</b>	<b>12</b>	<b>8*</b>					<b>6**</b>		<b>20*/18**</b>	<b>Hons./Hons. with Research: 182 Credits</b>
<b>VIII</b>	<b>12</b>						<b>4*/6**</b>		<b>16*/18**</b>	
<b>3 Years</b>	<b>72</b>	<b>24</b>	<b>12</b>	<b>8</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>14</b>	<b>146</b>	
<b>4 Years</b>	<b>96</b>	<b>32*/24*</b>	<b>12</b>	<b>8</b>	<b>10</b>	<b>6</b>	<b>4*/12**</b>	<b>14</b>	<b>182*/182*</b>	

**Four Year Under Graduate B.Com.(Hons.) Programme Courses Credit Structure  
Semesterwise in Alignment with NEP-2020 in SRMUH  
w.e.f. Academic Year 2025-26**

<b>First Semester</b>								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	24BCH101	Financial Accounting	4	0	0	4	4	Major Course
2	23BCH102	Business and Technology	4	0	0	4	4	Major Course
3	23BCH103	Corporate & Business Law-I	4	0	0	4	4	Major Course
4		MDC-I	3	0	0	3	3	Multidisciplinary Course
5	23AEC101	Functional English-I	2	0	0	2	2	Ability Enhancement Course
6	23FLFR /23FLGR/2 3HIN101-I	French-I/German-I/ Hindi-I	2	0	0	2	2	Ability Enhancement Course
7	23SS151	Effective Communication Skills	0	0	2	2	1	Skill Enhancement Course
8	23TS101	Digital Literacy & IT Skills	0	0	2	2	1	Skill Enhancement Course
9	23VAC103	Sports, Yoga & Fitness	0	0	4	4	2	Value Added Course
<b>TOTAL</b>						<b>27</b>	<b>23</b>	
<b>Second Semester</b>								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH201	Corporate Accounting	4	0	0	4	4	Major Course
2	23BCH202	Financial Reporting	4	0	0	4	4	Major Course
3	23BCH203	Corporate & Business Law-II	4	0	0	4	4	Major Course
4		MDC-II	3	0	0	3	3	Multidisciplinary Course
5	23AEC201	Functional English-II	2	0	0	2	2	Ability Enhancement Course
6	23FLFR /23FLGR/23 HIN101-II	French-II/ German-II/ Hindi-II	2	0	0	2	2	Ability Enhancement Course
7	23SS252	Team Work and Interpersonal Skills	0	0	2	2	1	Skill Enhancement Course
8	24TS201	Advanced Excel	0	0	2	2	1	Skill Enhancement Course
9	23BCH204P	Community Engagement and Service*	0	0	0	0	2	Fieldwork
<b>TOTAL</b>						<b>23</b>	<b>23</b>	
<p>*Students would require to go to nearby villages for Community Engagement and Service. **On exit, students shall be awarded Certificate (in the field of study/discipline) on securing the requisite 46 Credits on completion of II-Semester.</p>								

Third Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH301	Cost and Management Accounting-I	4	0	0	4	4	Major Course
2	23BCH302	Creating An Entrepreneurial Mindset	4	0	0	4	4	Major Course
3	23BCH303	Audit & Assurance	4	0	0	4	4	Major Course
4	23BCH304	Micro Economics	4	0	0	4	4	Minor Stream Course
5		MDC-III	3	0	0	3	3	Multidisciplinary Course
6	23SS353	Presentation Skills	0	0	2	2	1	Skill Enhancement Course
7	23TS301	Spreadsheet Tools for Financial Predictions	0	0	2	2	1	Skill Enhancement Course
8	23VAC102	Indian Constitution & Polity	2	0	0	2	2	Value Added Courses
<b>TOTAL</b>						<b>25</b>	<b>23</b>	

Fourth Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH401	Cost and Management Accounting-II	4	0	0	4	4	Major Course
2	24BCH402	Business Research Methods	4	0	0	4	4	Major Course
3	23BCH403	Principles of Marketing	4	0	0	4	4	Major Course
4	23BCH 404	Macro Economics	4	0	0	4	4	Minor Stream Course
5		MDC-IV	3	0	0	3	3	Multidisciplinary Course
6	23SS454	Professional Skills	0	0	2	2	1	Skill Enhancement Course
7	24TS401	Statistical Analysis with SPSS	0	0	2	2	1	Skill Enhancement Course
8	23VAC101	Environment Protection & Sustainable Development	2	0	0	2	2	Value Added Course
9	23BCH405P	Live Project-I*	0	0	0	0	2	Live Project
<b>TOTAL</b>						<b>25</b>	<b>25</b>	

\*Students would require to complete Live Project during the IV Semester.

\*\*On exit, students shall be awarded UG Diploma (in the field of study/discipline) on securing the requisite 94 Credits on completion of IV-Semester.

Fifth Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH501	Income Tax Law & Practice	4	0	0	4	4	Major Course
2	24BCH502	E-Commerce	4	0	0	4	4	Major Course
3	23BCH503	Human Resource Management	4	0	0	4	4	Major Course
4		DSE-I	4	0	0	4	4	Minor Course (DSE)
5		DSE-II	4	0	0	4	4	Minor Course (DSE)
6	23AR555	Aptitude and Reasoning	0	0	2	2	1	Skill Enhancement Course
7	23TS501	Essentials of Blockchain and IoT	0	0	2	2	1	Skill Enhancement Course
8	25BCH506P	Summer Internship Project*	0	0	0	0	4	SIP
<b>TOTAL</b>						<b>24</b>	<b>26</b>	

Sixth Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH601	Goods & Services Tax	4	0	0	4	4	Major Course
2	24BCH602	Financial Management	4	0	0	4	4	Major Course
3	23BCH603	Business Ethics and CSR	4	0	0	4	4	Major Course
4		DSE-III	4	0	0	4	4	Minor Course (DSE)
5		DSE-IV	4	0	0	4	4	Minor Course (DSE)
6	23VOC607	Project Management	4	0	0	4	4	Vocational Course
7	23BCH606P	Live Project-II**	0	0	0	0	2	Live Project
<b>TOTAL</b>						<b>24</b>	<b>26</b>	

**Note:**

\*Students would require to complete summer internship project during summer term of 6-8 weeks after completion of IV Semester and present the report for evaluation in V Semester.

\*\* Students would require to complete Live Project during the VI semester.

\*\*\*On exit, students shall be awarded Bachelor of Commerce (B.Com) degree on securing the requisite 146 Credits on completion of VI-Semester.

Seventh Semester								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH701	Management Concepts and Organizational Behavior	4	0	0	4	4	Major Course
2	24BCH702	Performance Management	4	0	0	4	4	Major Course
3	23BCH703	International Business	4	0	0	4	4	Major Course
4		DSE-V*	4	0	0	4	4	Minor Course* (DSE) (Students pursuing Hons. degree)
5		DSE-VI*	4	0	0	4	4	Minor Course* (DSE) (Students pursuing Hons. degree)
6	23BCH706 P	Research Project-I**	0	0	0	0	6	Research Project** (Students pursuing Hons. with Research degree)
<b>TOTAL</b>						<b>20*/12*</b>	<b>20*/18**</b>	

Eighth Semester								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH801	Corporate Governance	4	0	0	4	4	Major Course
2	23BCH802	Digital Marketing	4	0	0	4	4	Major Course
3	23BCH803	Global Business Environment	4	0	0	4	4	Major Course
4	23BCH804 P	Dissertation *	0	0	0	0	4	Research Project *(Students pursuing Hons. degree)
5	23BCH805 P	Research Project-II**	0	0	0	0	6	Research Project**((Students pursuing Hons. with Research degree)
<b>TOTAL</b>						<b>12</b>	<b>16*/18**</b>	
* Students pursuing Hons. would require to do 2 Courses of 4 Credits each in lieu of Research Project in VII Semester & one dissertation in VIII Semester								
**Students pursuing B.com Hons. with research would complete 12 Credits of Research project/ Dissertation								
On completion of VIII semester, students shall be awarded Bachelor of Commerce degree (B.Com Hons. or B.com Hons. with Research) after securing the requisite 182 Credits.								

**Table-1**  
**Multidisciplinary Courses (MDC)**

<b>MULTIDISCIPLINARY COURSES (MDC)</b>		
<b>Total : 12 (3*4) Credits</b>		
<b>Sl. No.</b>		<b>Credits</b>
1	MDC-I	3
2	MDC-II	3
3	MDC-III	3
4	MDC-IV	3
<b>NOTE</b>		
<b>1. These Courses will be of Introductory Level and shall be of 3 Credits.</b>		
<b>2. Students will not be allowed to choose or repeat the Course already gone through in XII class and present Major &amp; Minor Streams</b>		
<b>* Course shall be based on applications, tools &amp; techniques</b>		

**Table-2**  
**Ability Enhancement Courses (AEC)**

<b>ABILITY ENHANCEMENT COURSES</b>		
<b>Total: 8 (2*4) Credits</b>		
<b>Sl. No.</b>	<b>Course Name</b>	<b>Credits</b>
1	Functional English-I	2
2	Functional English-II	2
3	French-I/German-I/Hindi-I	2
4	French-II/German-II/Hindi-II	2
<b>NOTE:</b>		
<b>1. All Courses are compulsory in this category and there is a choice among language courses</b>		

**Table-3**  
**Skill Enhancement Courses (SEC)**

<b>Soft Skills Courses</b>					
<b>Total: 5 (1*5) Credits</b>					
<b>Sl. No.</b>	<b>Name of the Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
1	Effective Communication Skills	0	0	2	1
2	Team Work & Interpersonal Skills	0	0	2	1
3	Presentation & Speaking Skills	0	0	2	1
4	Professional Writing Skills & Interpersonal Skills: Strategies	0	0	2	1
5	Aptitude & Reasoning	0	0	2	1
<b>Technical Skills Courses</b>					
<b>Total: 5 (1*5) Credits</b>					
1	Digital Literacy & IT Skills	0	0	2	1
2	Advanced Excel/Power BI	0	0	2	1
3	Spreadsheet tools for Financial Predictions	0	0	2	1
4	Statistical analysis with SPSS & R	0	0	2	1
5	Essentials of Block Chain & IoT	0	0	2	1

**NOTE: Students will be offered all the Ten Skill enhancement courses**

**Table-4**  
**Value Added Courses (VAC)**

**Total: 6 (2\*3) Credits**

<b>Sl. No.</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
1	Sports, Yoga & Fitness	0	0	4	2
2	Indian Constitution & Polity	2	0	0	2
3	Environment Protection, Sustainable Development	2	0	0	2

**Table-5**  
**Vocational Courses**

**Total: 4 (4\*1) Credits**

<b>Sl. No.</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
1	Project Management	4	0	0	4

**Table-6**  
**List of Discipline Specific Electives (DSE)**

<b>Course Code</b>	<b>Course</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>GROUP-I</b>						
23BCD101	Business Tax Procedures and Management	DSE	4	0	0	4
23BCD102	Corporate Tax Planning	DSE	4	0	0	4
23BCD103	Personal Tax Planning	DSE	4	0	0	4
23BCD104	Business Analytics	DSE	4	0	0	4
23BCD105	Investment Banking and Financial Services	DSE	4	0	0	4
23BCD106	Personal Financial Planning	DSE	4	0	0	4
23BCD107	Public Finance and Budgeting	DSE	4	0	0	4
<b>GROUP-II</b>						
23BCD108	Advertising	DSE	4	0	0	4
23BCD109	Brand Management	DSE	4	0	0	4
23BCD110	Consumer Affairs & Sovereignty	DSE	4	0	0	4
23BCD111	Sales Promotion and Personal Selling	DSE	4	0	0	4
23BCD112	Marketing of Financial Services	DSE	4	0	0	4
23BCD113	International Marketing	DSE	4	0	0	4
23BCD114	Counselling Skills	DSE	4	0	0	4
23BCD115	Collective Bargaining and Negotiation Skills	DSE	4	0	0	4
23BCD116	Leadership and Team Development	DSE	4	0	0	4
23BCD117	Human Resource Development	DSE	4	0	0	4
23BCD118	Organizational Democracy and Industrial Relations	DSE	4	0	0	4
23BCD119	Rural Development	DSE	4	0	0	4

## **Four Year Under Graduate Programme (B.Com Hons. & B.Com Hons. with Research): Examination, Assessment & Evaluation System in SRMUH w.e.f. Academic Year 2025-26**

- An Academic Year is divided into Two Semesters and a minimum of 90 working days in each Semester.
- A Summer Term is for 6 to 8 Weeks during the Summer Vacation.
- Assessment would be conducted in Semester wise. It would be Formative and Summative.
- Assessment would be Learning Outcome Based and more focus would be on formative Assessment
- Formative Assessment includes various parameters such as Assignments, Assignment based Presentation/Project Based Presentation/Presentation, Class Test /Quizzes/ Surprise Tests /Class Participation etc.

**Table-7**

<b>Four Year Under Graduate Programme (B.Com Hons. &amp; B.Com Hons. with Research): Examination, Assessment &amp; Evaluation System in SRMUH w.e.f. Academic Year 2025-26</b>			
<b>Course Category</b>	<b>Examination</b>	<b>Assessment &amp; Evaluation Details</b>	
		<b>Continuous</b>	<b>End Semester</b>
Major Courses	Theory	40	60
	Practical	60	40
Minor Courses	Theory	40	60
	Practical	60	40
Multidisciplinary Courses	Theory	40	60
	Practical	60	40
SEC		70	30
VAC * (Sports, Yoga & Fitness)		70	30
Live Projects/Vocational Courses /Summer Internship		60	40
Research Project / Dissertation		70	30

**Summer Internships in alignment with NEP-2020 in SRMUH**  
**w.e.f. Academic Year 2025-26**

The Summer Internship would be conducted in the summer term of 6 to 8 Weeks:

- a). 2 Credits comprising of Fieldwork and **Live Projects** during II, IV and VI Semester.
- b). 4 Credits comprising of **Vocational Course** in VI semester.
- c). 4 Credits comprising of **Summer Internship** during the summer term of 6 to 8 weeks after the IV semester
- d). 12 Credit comprising of **Research Project I and II** during VII and VIII Semester for those who opted for honors with research.

**Table-8**  
**List of Live Project/ Summer Internship Project/Dissertation**

<b>Sr. No.</b>	<b>Course Code</b>	<b>Subject</b>	<b>P</b>	<b>C</b>
1	23BCH204	Community Engagement and Service		2
2	23BCH405	Live Project-I		2
3	23BCH506P	Summer Internship Project		4
4	23BBA606P	Live Project-II		2
5	23BCH706P	Research Project-I		6
6	23BCH804P	Dissertation		4
7	23BCH805P	Research Project-II		6

# **CURRICULUM**

## **Bachelor of Commerce (B.COM. (HONS.))**

**COURSE CONTENT OF ALL SEMESTERS**

# **SEMESTER I**

## Financial Accounting

Course Code:24BCH101	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Accounting.	

### COURSE OBJECTIVES (COs)

1. This course aims at equipping the students with the basic principles of financial accounting for different types of organizations.
2. It also provides a detail insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards.
3. The students will be exposed to the underlying concepts relating to financial accounting.
4. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.
5. The students are introduced to the basic statement of cash flows for a single entity and interpretation of financial statements using ratio analysis.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the purpose of financial accounting
2. Evaluate the role and responsibilities of regulatory bodies in developing IFRS standards.
3. Comprehend the qualitative characteristics of Financial Statements.
4. Exhibit the use of double entry system in recording transaction.
5. Preparation of financial statements and the interpretation thereof.

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CO / CLO	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT I

#### Introduction to Financial Accounting, Qualitative Characteristics, Principles and Conventions of Financial Statements

Define financial accounting – purposes of financial statements for the users – main elements of financial reports-regulatory framework – conceptual framework – definitions of asset, liability, equity, income & expenses.

Qualitative characteristics, Principles and Conventions- Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, prudence, comparability, verifiability, understandability, timeliness etc. An overview of Artificial Intelligence and data analytics in Accounting.

## **UNIT II**

### **Accounting records & double entry accounting system**

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts.

## **UNIT III**

### **Recording transactions**

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & intangible assets – depreciation & amortization accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements-suspense accounts.

## **UNIT IV**

### **Trial balance and financial statements**

Trial Balance -Statements of profit or loss and other comprehensive income, statement of financial position – events after reporting period-Incomplete records.

## **UNIT V**

### **Analysis and Interpretation of Financial Statements**

Interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization- cash flow statements- Describe the principle of the equity method of accounting for Associate entities- Capital structure and finance cost.

## **TEXT BOOKS**

1. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, NewDelhi.
3. Ashok Sehgal, Financial Accounting, Taxmann.

## **REFERENCE BOOKS**

1. Maheshwari, S.N.: -Financial Accounting, Sultan Chand, New Delhi
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accountancy; S Chand & Sons
3. A.N. Agarwala, -Higher Sciences of Accounting, KitabMahal, Allahabad
4. R.L. Gupta & M. Radhaswamy, -Financial Accounting, Sultan Chand, New Delhi
5. Hanif& Mukherjee, -Financial Accounting, Tata McGraw Hill, New Delhi
6. Shukla, M.B., -Financial Accounting, KitabMahal, Allahabad

<b>Business And Technology</b>	
Course Code: 23BCH102	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of managerial functions	

### **COURSE OBJECTIVES (COs)**

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles
5. To guide them about professional ethics in accounting and business

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the concepts related to Business and demonstrate the roles, skills and functions of management.
2. Explain principles and functions of management implemented in the organisation.
3. Analyze and comprehend the concepts of Planning, Organising, Staffing, Directing, Leadership, Coordination and Control.
4. Develop a problem solving and critical attitude towards day to day problems faced by management while performing business activities.
5. To provide a deeper insight about professional ethics

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

COs	CLOs	01	02	03	04	05
	01					
	02					
	03					
	04					
	05					

### **COURSE CONTENT**

#### **UNIT-I:**

#### **The business organization, its stakeholders and the external environment.**

The purpose and types of business organisation, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors.

## **UNIT-II**

### **Business organizational structure, functions and governance.**

The formal and informal business organisation, Business organisational structure and design, Organisational culture in business, Committees in business organisations, Governance and social responsibility in business.

## **UNIT-III**

### **Accounting and reporting systems, compliance, control, technology and security**

The relationship between accounting and other business functions, Accounting and finance functions within business organisations, Principles of law and regulation governing accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorisation, security of data and compliance within business, Fraud and fraudulent behaviour and their prevention in business, including money laundering, The impact of Financial Technology (Fintech) on accounting systems.

## **UNIT-IV**

### **Leading and managing individuals and teams & Personal effectiveness and communication**

Leadership, management and supervision, Recruitment and selection of employees, Individual and group behaviour in business organisations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, The application and impact of Financial Technology (FinTech) in accountancy and audit, Personal effectiveness techniques- Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral -Communicating in business.

## **UNIT-V**

### **Professional ethics in accounting and business**

Fundamental principles of ethical behavior, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas.

## **TEXT BOOKS**

1. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
2. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons.

## **REFERENCE BOOKS**

1. Tulsian, P.C. & Pandey, V. —Business Organisation & Management| Pearson Education,.
2. Drucker, PF, —Management challenges for the 21st century-Butterworth Oxford.
3. Mitra J.K.(2018).Principles of Management.Oxford University Press.
4. Allen, LA, —Management and Organisation-Tokyo.
5. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
6. Stoner and Freeman, —Management—Prentice Hall, New Delhi. R
7. Griffin- Management Principles and Application. Cengage
8. Parag Deewan, —Management, Principles and practices-Excel Books.
9. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications

## CORPORATE AND BUSINESS LAW-I

Course Code: 23BCH103	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of concept of company.	

### COURSE OBJECTIVES (COs)

1. To provide basic and broad knowledge in business laws in management.
2. To provide a rich fund of contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law.
3. To enable the students to apply concepts, principles and theories to understand and apply simple business laws.
4. To make the students analyze and comprehend different business laws.
5. Identify legal issues that arise in international commercial situations.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply the concepts of business laws.
2. Apply the business laws to current business environment
3. Understand and apply the provisions of The Contract Act and Sales of Goods Act to the business.
4. Students would be able to understand and apply the Partnership Act, Limited Liability Partnership Act and The Negotiable Instruments Act.
5. Students will get a deeper insights about business knowledge from the subject.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs COs	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

##### Essential elements of the Indian legal system

Law and the legal system: Definition- Types of law Structure and operation of the courts, Sources of law: Case law and precedent- Legislation Rules and presumptions used by the courts  
The General Clauses Act, 1897: Important definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

## **UNIT-II**

### **Interpretation of statutes and Contract Act**

Interpretation of statutes: Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents.

## **UNIT-III**

### **Indian Contract Act, 1872**

Formation of a contract – Simple Contract ,Offer ,Acceptance Consideration, Other essential elements of a valid contract , Performance of contract breach of contract , Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Pledge , Agency

## **UNIT-IV**

### **The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell.

- a. Conditions and warranties
- b. Transfer of ownership in goods including sale by a non-owner
- c. Performance of contract of sale
- d. Unpaid seller – meaning, rights of an unpaid seller against the goods

## **UNIT-V**

### **The Limited Liability Partnership Act, 2008**

- a. Salient Features of LLP
- b. Differences between LLP and Partnership, LLP and Company
- c. LLP Agreement,
- d. Partners and Designated Partners
- e. Incorporation Document
- f. Incorporation by Registration
- g. Partners and their Relationship

### **The Negotiable Instruments Act 1881**

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

## **TEXT BOOKS**

1. Kuchhal, M. C., (2010), —Business Law, Vikas Publishing House, New Delhi.
2. Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand
3. Singh, Avtar, Business Law, Eastern Book Co. Lucknow, 9th Edition , Delhi.
4. Maheshwari, S. N., Maheshwari, S. K. Business Laws. Himalaya Publishing House Pvt. Ltd.

## **REFERENCE BOOKS**

1. Pathak, Akhileshwar, (2013), —Legal Aspects of Business, 4th Edition, McGraw Hill Education.
2. PC Tulsian, —Business Law, Tata McGraw Hill-2nd Edition
3. Gulshan SS, Kapoor GK, —Business Law Including Company Law, New Age International Publication, 15 Edition.
4. Arora, S. Business Laws. New Delhi. Taxmann.
5. Das & Roy(2018). Business Laws. Oxford University Press
6. Sharma, J.P. and Kanojia S. Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi).

# **SEMESTER II**

## Corporate Accounting

Course Code: 23BCH201	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Company Accounts.	

### COURSE OBJECTIVES (COs)

1. To enable students to acquire conceptual knowledge of the corporate accounting and acquire skills for recording various kinds of corporate transactions regarding shares and debentures.
2. To develop an understanding of valuation of goodwill and shares of the company.
3. To make student learn about the amalgamation and internal reconstruction.
4. To comprehend and analyze special types of Corporate balance sheets like holding and subsidiary companies.
5. To make students understand and analyze special types of Corporate balance sheets like banking companies.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Describe the rationale, merits, and demerits of issuing shares and debentures for a company and do the accounting treatment.
2. Do valuation of Goodwill and Shares
3. Enumerate accounting treatment and prepare balance sheet after Amalgamation and Internal Reconstruction of company and analyze the case studies of major amalgamations of companies in India;
4. Application and analysis of special balance sheets like holding and subsidiary companies.
5. Application and analysis of special balance sheets like banking companies.

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CO / CLO	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT I

#### Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and

Redemption of Debentures.

## **UNIT II**

### **Valuation of Goodwill and Valuation of Shares:**

Concepts, Methods of Valuation of Goodwill, Methods of valuation of Shares( Practical Problems)

## **UNIT III**

### **Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holding). Internal Reconstruction: Concept and accounting treatment excluding scheme of Reconstruction), External Reconstruction: Concept, Difference between Internal and External Reconstruction.

## **UNIT IV**

### **Accounts of Holding Companies/Parent companies:**

Preparation of consolidated balance sheet with one subsidiary company.Relevant provisions of accounting standard :21(ICAI)

## **UNIT V**

### **Banking Companies:**

Difference between balance sheet of banking and non-banking company; prudential Norms. Asset structure of a commercial bank. Non-performing assets(NPA).

## **TEXT BOOKS**

1. Maheshwari, S. N. &Maheshwari, S. K.; -Corporate Accounting|,Vikas Publishing House Pvt. Ltd., New Delhi.

## **REFERENCE BOOKS**

1. Ramendu Roy & Tanushree Roy: — Corporate Accounting;PPB,Allahabad
2. S. P. Jain & K. L. Narang: -Advanced Accountancy – Vol-II; Kalyani Publishers, Ludhiana
3. S. N. Maheshwari & S. K. Meheshwari: -Advanced Accountancy| – Vol- II: Vikas Publication House, New Delhi
4. S.M. Shukl and S. P. Gupta: -Advanced Accounting- Vol 2
5. Corporate Accounting, Sahitya Bhawan Publications.

## Financial Reporting

Course Code: 23BCH202	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Accounting standards.	

### COURSE OBJECTIVES (COs)

1. The conceptual framework that is applicable to corporate entities & the course underpins the knowledge & understanding of various accounting standards
2. Additionally, application of accounting standards in preparation of financial statement & the students will learn how to prepare financial statements for individual entities for the use of shareholders.
3. The course underpins the knowledge & understanding of various accounting standards and the conceptual framework that are applicable to corporate entities.
4. The students will learn the basics of group entities and how to prepare financial statements for group entities & introduction to associate investment and accounting for associates in consolidated financial statements.
5. Students will learn to analyze and interpret the financial statement of an individual and group entity.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understanding the conceptual framework
2. Understanding the use and application of the accounting standards
3. Application of the accounting standards to various business contexts
4. Preparation of individual and group financial statements & interpretation and analysis of financial statements.
5. Employability and technology skills

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLO	01	02	03	04	05
CO					
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

#### Use of IFRS and Ind AS

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time-Conceptual & Regulatory Framework.

## **UNIT-II**

### **Application of IFRS (Ind AS) for transactions**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement, Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

## **UNIT-III**

### **Preparation & presentation of financial statements**

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1), concepts and preparation of statement of cash flows

## **UNIT-IV**

### **Consolidation**

Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements

## **UNIT-V**

### **Analysis of financial statements**

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average- Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

## **REFERNCES**

- 1 R Narayanaswamy - "Financial Accounting" - A managerial Perspective", Prentice Hall of India 2020.
- 2 Gerald I White, Ashipaul C. Sondhi, Dov Fried - "The analysis and use of financial statements, wiley student edition, third edition, 2014.

## Corporate And Business Law-II

Course Code: 23BCH203	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P : 4-0-0	Course Type: Minor Stream Course
Prerequisite: Student must have basic knowledge of concept of company.	

### COURSE OBJECTIVES (COs)

1. To make students understand various legal provisions related to corporate system.
2. To understand the importance of various legal documents to be maintained in a company.
3. To understand and apply the legalities related to management like classification of directors, legal positions, their powers and duties.
4. To understand and apply the provisions relating to payment of dividend, auditing, winding up, insider trading.
5. To develop the understanding of Depositories Act and its role in companies.

### COURSE LEARNING OUTCOMES (CLOs)

After completing the course, the student shall be able to:

1. Understand and apply the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
2. Follow the basic legal documents and their usage essential for operations and management of company.
3. Enable the students to analyze company processes, meetings and decisions.
4. Equip the students with framework of dividend distribution and role of auditors in a company.
5. Comprehend and evaluate working of depositories and their functions in stock markets.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT I

##### The Companies Act, 2013-Introduction

Company: Concept and Characteristics of a company; lifting of corporate veil; Types of companies. Companies Act 2013- Major features

#### UNIT II

##### Formation and Incorporation documents:

Formation of company- Process, Online registration of a company and online filing of documents. Promoters- Concept, Functions and Duties, their legal position, pre-contracts

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management.

### **UNIT III**

#### **Share Capital, Dividends and Audit:**

Prospectus-shelf and red herring prospectus, misstatement in prospectus. Shares: IPO, Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of shares and provisions regarding buyback; Transfer and transmission of shares; GDR; book-building; Demat system. Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation & Removal of Auditors, Auditors' Report, Secretarial Audit.

### **UNIT IV**

#### **Management and Meetings:**

Directors: Legal position; Qualifications & Disqualifications; Classification of directors- Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Director Identification Number (DIN); Appointment; Powers and Duties; Removal of Directors; Committees of Board of Directors, Key Managerial Personnel (KMP) Meetings: Meetings of shareholders and board of directors; Convening and conducting meetings, Requisites of a valid meeting; Postal ballot, meeting through video-conferencing, e-voting.

### **UNIT V**

#### **Winding up of Company and Depositories Act:**

Winding Up: Concept, Voluntary liquidation- Compulsory liquidation. Insolvency and administration- Provisions of winding up under Insolvency and Bankruptcy Code 2016, Corporate fraudulent and criminal behavior –Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behaviour, Whistle Blowing, Compounding of offences, Adjudication, Special Courts , National Company Law Tribunal and Appellate Tribunal. Salient Features of Depositories Act 1996.

### **TEXT BOOKS**

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Gogna P.P.S., A Textbook of Company Law, S. Chand & Co. Pvt. Ltd., delhi
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Elements of Business Law by N D Kapoor , Sultan Chand Publication

### **REFERENCE BOOKS**

1. Tulsian Business Law book , McGraw Hill Education
2. Company Law by Avtar Singh - Eastern Book Company
3. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.
4. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
5. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
6. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

## Community Engagement & Service

Course Code: 23BCH204P	Continuous Evaluation:60
Credits: 04	End Semester Examination:40
Prerequisite: Nil	Course Type: Field Work

### COURSE OBJECTIVE

This course aims to an array of opportunities to engage in an immersive community service learning-experience. Students understand about to social issues, awareness of social problems and help them participate in community service through trips and events.

1. To expose the students towards identify community issues, needs, problems, strengths and resources.
2. To recognize the value of community service and social responsibility.
3. To demonstrate the ability to communicate effectively and collaborate with others.
4. To demonstrate the ability to take initiative, follow direction, lead and solve problems.
5. To develop behaviors and attitudes that help students contribute to the community in a positive manner.

### COURSE LEARNING OUTCOMES

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Students will be able to know the community needs and understand their role to contribute meaningfully towards community development.
2. Students will be able to understand the value of service and social responsibility.
3. Students will be able to demonstrate the ability to communicate effectively and collaborate with others.
4. Students will be able to demonstrate the ability to take initiative, follow direction, lead and solve problems.
5. Students will be able to develop a sense of empathy and bonds of mutuality with local community.

CLO CO	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

Community Engagement in India, Key Principles for Community Engagement, Forms of Community Engagement, Functions, Role and Process of community work. Professional and voluntary community work, Attitudes, Roles and Skills of a Community Worker.

#### UNIT-II

**Social concerns in India:** poverty, unemployment, population, problems faced by women – Dowry, Domestic Violence, etc.

**Social problems:** Terrorism, Corruption, Caste Conflict, Drug abuse, AIDS, etc.

### **UNIT III**

Types of community work. Caring for needy, helping the poor, fundraising drives- organizing.

### **UNIT IV**

Rural Development Programmes: History of rural development in India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swatchh Bharat, PM AwaasYojana, Skill India, Gram Panchayat Decentralised Planning, NRLM, MNREGA, etc.

#### **Execution:**

**(Describe the benefits received and challenges faced in the delivery of one of these programmes in the rural community; give suggestions about improving implementation of the programme for the rural poor. Each student selects one program for field visit, written project.**

#### **Teaching & Learning Methods:**

Participate in community service trips/events organized at institute, state level etc , Volunteer at events like fundraising activities, fairs, festivals, slums, non-profit organization etc.

Submit a report on a particular type of community involvement undertaken. A large variety of methods of teaching must be deployed.

Interactions with elected Panchayat leaders and government functionaries, Observation of Gram Sabha, Field visits to various villages/Blocks.

#### **Recommended Readings:**

1. Singh, Katar, Rural Development : Principles, Policies and Management, Sage Publications, New Delhi, 2015.
2. A Hand book on Village Panchayat Administration, Rajiv Gandhi Chair for Panchayati Raj Studies, 2002.
3. United Nations, Sustainable Development Goals, 2015 un.org/sdgs/
4. M.P.Boraian, Best Practices in Rural Development, Shanlax Publishers, 2016.

#### **Journals:**

1. Journals of Rural development, (published by NIRD & PR Hyderabad)
2. Indian Journal of Social Work, (by TISS, Bombay)
3. Indian Journal of Extension Education (by Indian Society of Extension Education)
4. Journal of Extension Education (by Extension Education Society) 14 Fostering Social Responsibility & Community Engagement in Higher Education Institutions in India
5. Kurukshetra (Ministry of Rural Development, GoI)
6. Yojana (Ministry of Information and Broadcasting, GoI)

# **SEMESTER-III**

## Cost And Management Accounting –I

Course Code: 23BCH301	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P: 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Cost Accounting procedure.	

### COURSE OBJECTIVES (COs)

1. To understand the principles of cost and management accounting.
2. To apply the concepts to management functions and planning.
3. To understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies.
4. To be able to understand various cost behaviors and use of accounting methods for cost calculations.
5. To be able to apply the concepts in planning and decision making and control process

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Knowledge and understanding of nature, purpose and scope of managerial information
2. Understanding the concept of costs with respect to material and labour
3. Understanding the accounting of overheads and its allocation and apportionment
4. Get a deeper understanding of various methods of Costing
5. Familiarizing the use of budgets and standard costs for planning and control

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CO / CLO	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### Unit 1

##### Information for Management

Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behavior with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical techniques

#### Unit 2

##### Accounting for Costs – Material & Labour

Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

### **Unit 3**

#### **Accounting for costs – Overheads**

Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

### **Unit 4**

#### **Methods of costing**

Understanding of applying job & batch costing, service costing, Process costing (including joint products & by-products, equivalent production

### **Unit 5**

#### **Budgeting & Standard costs**

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards - Capital budgeting-Performance measurement.

#### **TEXT BOOKS**

1. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
2. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

#### **REFERENCE BOOKS**

1. M.Y. Khan & P.K. Jain : Cost and Management Accounting, Tata McGraw Hill Publishing House, New Delhi
2. Charles Horngren, Srikant Datar, Madhav Rajan, Cost Accounting: Global Edition OLP 14th Edition, Pearson
3. Terence Lucey: Costing, Cengage Learning EMEA, 2002
4. J. K Mitra: Advanced Cost Accounting, New Age International, 2009

<b>Creating An Entrepreneurial Mindset</b>	
Course Code: 23BCH302	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of Cost Accounting procedure.	

### **COURSE OBJECTIVES (COs)**

1. To disseminate knowledge about basics of entrepreneurship and forms of ownership.
2. To enlighten students regarding the relevance of creativity and innovation from an entrepreneurship point of view.
3. To give clarity to students regarding formulation of business plan.
4. To explain various sources of finance for an entrepreneurial venture.
5. To familiarize students with the upcoming trends in the entrepreneurship field.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand basics of entrepreneurship and different types of ownerships.
2. Grasp relevance of creativity and innovation and its application in a business.
3. Acknowledge components of a business plan and ways to launch it.
4. Explore various sources of raising finance for entrepreneurial ventures.
5. Utilize conceptual building skills in interpreting trends for the entrepreneurs.

### **MAPPING BETWEEN COURSE OBJECTIVES (COs) AND COURSE LEARNING OUTCOMES (CLOs)**

<b>COURSE OBJECTIVES (COs)</b>	<b>Course Learning Outcomes (CLOs)</b>				
	<b>CLO 1</b>	<b>CLO 2</b>	<b>CLO 3</b>	<b>CLO 4</b>	<b>CLO5</b>
<b>CO 1</b>					
<b>CO 2</b>					
<b>CO 3</b>					
<b>CO 4</b>					
<b>CO5</b>					

### **COURSE CONTENT**

#### **UNIT-I**

##### **Basics of Entrepreneurship**

Entrepreneur: Definition, characteristics, functions, types of an entrepreneur; Concept of Entrepreneurship, types, role of entrepreneurship in economic development, Factors affecting Entrepreneurship, Introduction to Unicorn companies.

#### **UNIT-II**

### **Initial preparation**

Opportunity Identification and selection, Formulation of business plan, External Environmental Analysis - Economic, Social, financial, technological, competitive, and legal. Financing: Sources, venture capital, export finance.

### **UNIT-III**

#### **Institutional support to entrepreneurs**

Concept of institutional finance; Role of Commercial Banks and other Financial Institutions like IDBI, IFCI, ICICI, IRBI. Institutional support to Entrepreneurs: central government, state government, non-government support system, district industries centres.

### **UNIT-IV**

#### **Entrepreneurial Development Programmes**

Entrepreneurial Development Programmes (EDP): meaning & concept; The Role and Relevance of Entrepreneurial Development Program in India; Role of Government in Organizing EDP's Critical Evaluation.

### **UNIT-V**

#### **Entrepreneurship and Economic Development**

Role of Entrepreneur in economic growth, Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising/Dealership. Women Entrepreneurship- Meaning, Reasons for Slow Growth, Problems faced by Women Entrepreneurs, Development of women Entrepreneurship.

### **TEXT BOOKS**

1. Burns, Entrepreneurship and small business, 4<sup>th</sup> edition (2016), Palgrave.
2. Norman M. Scarborough, Essentials of entrepreneurship and small business management, 9<sup>th</sup> edition (2018), Pearson.
3. Hisrich, R., & Peters, M., Entrepreneurship, 11<sup>th</sup> edition (2020), Tata McGraw Hill.
4. Prahalad, C. K. (2006). Fortune at the bottom of the pyramid, eradicating poverty through profits. Wharton school Publishing.

### **SUGGESTED READINGS**

1. Khandwalla, P., Corporate creativity, 7<sup>th</sup> edition (2017), Tata Mc. Graw Hill.
2. Mullins, J., New business road test, 4<sup>th</sup> edition (2013), Prentice Hall.
3. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
4. Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.

<b>Audit &amp; Assurance</b>	
Course Code: 23BCH303	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of Accounting and Auditing.	

### **COURSE OBJECTIVES (COs)**

1. To develop an understanding of concept of Auditing.
2. To help the students understand the significance of human resource practices.
3. To enable students to understand the complexities of HRM and prepare relevant policies.
4. To enable students to develop HR policies under changing conditions
5. To analyze the different types of auditor's report

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an audit of financial statements.
3. Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations. Describe the scope, role and function of internal audit
4. Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)
5. Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review.

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs	01	02	03	04	05
01					
02					
03					
04					

### **COURSE CONTENT**

#### **UNIT-I**

#### **Audit framework & regulation**

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit – Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents

## **UNIT-II**

### **Audit planning & risk assessment**

Obtaining & planning for audit assignments - identify and explain the need for, benefits of and importance of planning an audit– understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, audit sampling and working papers

## **UNIT-III**

### **Internal control & audit procedures**

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires.

## **UNIT-IV**

### **Audit of specific items**

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation.

## **UNIT-V**

### **Audit evidence & reporting**

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – explain the use of automated tools and techniques in the context of an audit including the use of audit software, test data and other data analytics tools – discuss and provide relevant examples of the use of automated tools and techniques - review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

## **TEXT BOOKS**

1. Aina pure, V., & Aina pure, M. Auditing & Assurance. Delhi: PHI Learning.
2. Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing
3. Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
4. Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.

## **REFERENCE BOOKS**

1. Roy(2019). Auditing & Assurance. Oxford University Press
2. Kamal, G. Contemporary Auditing. Delhi: Tata Mcgraw Hill PublishingCompany.
3. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. Hand book on Practical Auditing. New Delhi: S.Chand Publishing.
4. Audit and Assurance: Kaplan Publishing
5. Audit and Assurance: BPP learning media
6. Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred wherever necessary.

## **Micro Economics**

Course Code: 23BCH304	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P :4-0-0	Course Type: Minor Stream Course
Prerequisite: NIL	

### **COURSE OBJECTIVES (COs)**

1. To introduce basic economic concepts in a way that provides students with a deep understanding of key economic relationships and terms and gives students the confidence to continue BBA studies related to economics
2. To Enable students to develop a solid understanding of microeconomic concepts such as supply and demand, market equilibrium, consumer behavior, production and cost analysis, and market structures
3. To engage students through problems, applications, and examples that connect economics to everyday life.
4. Analyze how individuals and households make economic decisions regarding consumption, savings, labor supply, and investment, taking into account factors such as utility maximization, budget constraints, and intertemporal choices.
5. Examine the interactions between buyers and sellers in different market structures, studying how prices and quantities are determined and the effects of market interventions

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of the course, students would be able to:

1. Articulate, illustrate, analyze, synthesize, and apply the knowledge of principles and frameworks of microeconomic foundation and allied domains to solve real-world complex business issues.
2. Apply microeconomic concepts and tools to analyze and understand real-world economic issues and phenomena.
3. Develop the ability to critically evaluate policy options and assess their potential impact on individuals, markets, and society.
4. Interpret and analyze economic data, such as graphs, charts, and statistical information, to effectively understand and communicate microeconomic concepts and relationships. Use data to support arguments and make informed economic decisions.
5. Develop critical thinking skills and problem-solving abilities by applying microeconomic principles to real-world scenarios. Analyze complex economic issues, identify relevant factors, and propose logical and evidence-based solutions.

## MAPPING MATRIX OF COURSE OBJECTIVES (COs) AND COURSE LEARNING OUTCOMES (CLOs)

COURSE OBJECTIVES (COs)	Course Learning Outcomes (CLOs)				
	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5
CO 1					
CO 2					
CO 3					
CO 4					
CO 5					

## COURSE CONTENT

### UNIT I

#### Introduction

Scope and Method of Economics: Wants, Scarcity, Competing Ends and Choice - Defining Economics, thinking like an economist: Basic Economics Questions, Microeconomics and Macroeconomics,

Normative Economics and Positive Economics, Interdependence and the Gains from Trade- production possibilities frontier and increasing costs, absolute and comparative advantage, comparative advantage and gains from trade.

### UNIT II

#### Theory of Demand and Supply

Elementary theory of Demand: Determinants of household demand and market demand, movement along and shift of the demand curve, Elementary theory of Supply: factors influencing supply, the supply curve, movement along and shift of the supply curve, Elasticity: price elasticity of demand, calculating elasticity- percentage formula, the midpoint formula, elasticity along a straight-line demand curve, elasticity and total revenue determinants of price elasticity, other Elasticities.

### UNIT III

#### Consumer Theory

Budget constraint, the concept of utility, diminishing marginal utility, Diamond-water paradox, income and substitution effects, consumer choice: indifference curves, derivation of the demand curve from indifference curve, and budget constraint.

### UNIT IV

#### Production and Costs

Production: Behavior of profit-maximizing firms, production process, production functions, the law of variable proportions, choice of technology, isoquant, and isocost lines, cost-minimizing equilibrium condition. Costs: costs in the short run, costs in the long run, revenue, and profit maximizations, minimizing losses, short-run industry supply curve, economies and diseconomies of scale, long run adjustments.

### UNIT V

#### Market Structures

Perfect Competition Assumptions, demand and revenue, equilibrium of the firm in the short run and long run, long run industry supply curve: increasing, decreasing and constant cost industries, allocative efficiency under perfect competition, Theory of a Monopoly Firm Concept of imperfect competition: short run and long-run price and output decisions of a monopoly firm, the concept of a supply curve under monopoly, comparison of perfect competition and monopoly, the social cost of monopoly, price discrimination; natural monopoly.

### **TEXT BOOKS**

1. G.Mankiw. 2007, Economics: Principles and Applications, India edition by South Western, Cengage Learning
2. R.G. Lipsey. An Introduction to Positive Economics, ELBS (6th edition)
3. Lipsey, R. and Chrystal, A. 2007 Economics, OUP
4. Pindyck, Rubinfeld and Mehta, Microeconomics, Pearson
5. G.S.Maddala and E. Miller, 1989, Microeconomics, Prentice Hall, McGraw Hill International Editions

### **REFERENCE BOOKS**

1. Karl e Case and Ray C Fair, Principles of Economics, Pearson Education, 8th Edition, 2007
2. P Samuelson and W.Nordhaus, Economics, McGraw hill International Edition (14th edition or later edition)
3. J.E.Stiglitz and C.E.Walsh, Principles of Economics, WW Norton and Company, NY, (3rd edition or later edition)
4. Hal. R Varian , Intermediate Microeconomics, A modern Approach, WW Norton and Company, 8th edition, 2010 (T)
5. Gravelle, H. and Rees,R. , Microeconomics, Prentice Hall
6. Ryan, W.J.L. and Pearce : Price Theory and Applications , Macmillan Education, UK

# **SEMESTER-IV**

<b>Cost And Management Accounting - II</b>	
Course Code: 23BCH401	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have the understanding of basic accounting principles and its Application	

### **COURSE OBJECTIVES (COs)**

1. To underpins the knowledge and skills in the area of management accounting
2. To acknowledge the concepts of throughput accounting, environmental accounting.
3. Apply the same to evaluate the performance of an entity with the help of budgetary control.
4. Apply the same to evaluate the performance of an entity with the help of standard costing tools.
5. The aim is to set out performance measurement in the context of business objectives.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Application of modern techniques of management accounting and performance management in private sector and not-for-profit organization
2. Understand & apply the concepts of throughput accounting, environmental accounting.
3. Understand budgeting towards better management
4. Comprehend the standard costing and variance analysis towards better management
5. Evaluation and application of decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency

### **MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs	01	02	03	04	05
COs	01	02	03	04	05
01					
02					
03					
04					
05					

### **COURSE CONTENT**

#### **Unit I**

#### **Advanced management accounting techniques**

Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of life cycle

## **Unit II**

### **Advanced management accounting techniques**

Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

## **Unit III**

### **Advanced budgetary control**

Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model

## **Unit IV**

### **Advanced standard costing**

Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

## **Unit V**

### **Pricing and decision making techniques**

Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with  $MR = MC$  equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing

## **TEXT BOOKS**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. **Introduction to Management Accounting** , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. **Management Accounting**. Dorling Kindersley(India) Pvt. Ltd.
3. Asok Sehgal, **Accounting for Management**, Taxmann.

## **REFERENCE BOOKS**

1. **Cost & Management Accounting**, By- Ravi M. Kishore (taxman)
2. **Cost management** – P.C.Tulsian (Tata Mc Graw Hill)

<b>Business Research Methods</b>	
Course Code: 24BCH402	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of concept of research.	

### **COURSE OBJECTIVES (COs)**

1. To familiarize students with theoretical concepts of applied research methodology.
2. To make students capable of writing synopsis and conducting empirical research work
3. To make students able to prepare well-structured research report and present before the concerned stakeholders
4. To make student able to interpret and explain the details of reports
5. To develop an insight about report writing

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Develop understanding on various kinds of concepts research, objectives of doing research, research process, research designs and sampling.
2. Understand and apply qualitative research techniques
3. Understand and analyze measurement & scaling techniques as well as the quantitative data analysis for analyzing the data
4. Demonstrate and exhibit the basic awareness of data analysis-and hypothesis testing procedures
5. Understand the concept of report writing.

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs	01	02	03	04	05
COs	01	02	03	04	05
01					
02					
03					
04					

### **COURSE CONTENT**

#### **UNIT -I**

##### **Introduction to Business Research:**

Meaning and Scope of Research; Application of research in Business; Types of Research-qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Induction and Deduction Approach

## **UNIT-II**

### **Research Problem and Research Design:**

Formulation and Definition of Business Research Problem, ; Sources of Research Problem, Essential features of Research Problem;  
Research Design- Meaning and Characteristics; Types of Research Design-Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research

## **UNIT-III**

### **Data Collection**

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity;  
Data Collection: Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method;  
Sampling: Probability and Non-Probability Sampling Techniques; Sample Size Determination.

## **UNIT-IV**

### **Data Analysis:**

Data Processing-Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing-parametric and non-parametric.

## **UNIT-V**

### **Report Writing and Ethics:**

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.);  
Ethics- Ethical and Unethical Conduct in Research; Use of Technology to identify Unethical Behaviour.

## **TEXT BOOKS**

1. Cooper and Schindler, Business Research Methods, Tata McGraw Hill, New Delhi
2. Malhotra N.K., Marketing Research – An Applied Orientation, Pearson Education, New Delhi
3. William G. Zikmund, Business Research Methods, Cengage Learning, New Delhi
4. Saunders, Lewis & Thornhill: Research Methods for Business Students, Pearson Education, New Delhi

## **REFERENCE BOOKS**

1. Panneer Selvam, Research Methodology, Prentice Hall of India, Delhi
2. Beri G.C , Marketing Research, Tata McGraw Hill, New Delhi
3. Karlinger, Fred N., Foundations of Behavioural Research.
4. Mohsin, S.M., Research Methods in Behavioural Research.

## Principles of Marketing

Course Code: 23BCH403	Continuous Evaluation: 40
Credits: 4	End Semester Examination: 60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of marketing concepts	

### COURSE OBJECTIVES (COs)

1. To understand and apply the concepts of marketing
2. To learn about marketing process for different types of products and services
3. To understand and apply the tools used by marketing managers in decision situations
4. To understand the marketing environment
5. To inculcate the knowledge about recent developments in marketing

### COURSE LEARNING OUTCOME (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Application of the basic concepts and evolution of marketing.
2. Identify how consumer behaves differently and describe the customer segmentation, target marketing and positioning
3. Comprehend how a product passes from different stages.
4. Understand and Analyze 4P's of Marketing.
5. Evaluate recent developments in the area of Marketing.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
Cos					
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

#### Introduction to Marketing

Nature, scope and importance of marketing; Evolution of marketing; Selling v/s Marketing; Marketing mix

**Marketing environment:** concept, importance, Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

## **UNIT-II**

**Consumer Behavior:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior.

**Market Selection:** Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

## **UNIT-III**

### **Product Decision:**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services

**New Product Development:** New Product Development: New product development process, Product life cycle – concept and marketing strategies.

## **UNIT-IV**

**Pricing Decisions:** Significance. Factors affecting price of a product. Pricing Methods and strategies.

**Distribution Decisions:** Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

## **UNIT-V**

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

**Recent developments in marketing:** Sustainable Marketing- concept and issues, Social Marketing, online marketing, Services marketing, Green marketing, Rural marketing.

## **TEXT BOOKS**

1. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
3. Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.
4. Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India. Education

## **REFERENCE BOOKS**

1. Marketing - Stanton,,Michael Etzel,Walker (Tata )
2. Principles of Marketing 9th Edition - Philip Kotler and Gary Armstrong
3. Marketing - Bovee and John Thill
4. Marketing Models - Lilien&Kotler&Moorthy
5. Case Studies in Marketing – Indian context - R.Srinivas
6. Marketing Management Text And Cases in Indian Context-Dr.K.Karunakaran
7. Marketing Management –S.A. Sherlekar 13th Edition

## Macro Economics

Course Code: 23BCH404	Continuous Evaluation: 40
Credits: 4	End Semester Examination: 60
L T P : 4-0-0	Course Type: Minor Stream Course
Prerequisite: Student must have basic knowledge of marketing concepts	

### COURSE OBJECTIVES (COs)

1. To introduce basic economic concepts and institutions in a way that provides students with a deep understanding of key economic relationships and terms and gives students the confidence to continue BBA studies related to economics
2. To give students exposure to economic thinking and an understanding of some fundamental processes used in decision making that can be applied to their own decision making as well as an evaluation of opinions, news reports, and other sources of economic information
3. To engage students through problems, applications, and examples that connect economics to everyday life
4. The purpose is to provide the students with a fundamental knowledge of the macro economy based on which policy decisions can be analyzed and business decisions can be made.
5. To engage students in data interpretation, quantitative analysis, and critical thinking to evaluate economic trends, formulate policy recommendations, and understand the implications of macroeconomic events.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of the course, students would be able to:

1. Students will develop a strong understanding of key macroeconomic concepts such as GDP, inflation, unemployment, aggregate demand, and supply.
2. Show active participation in discussions related to Macro-economic issues related to fiscal and monetary policies of economy.
3. Students will gain the ability to interpret and understand macroeconomic events and trends.
4. Address the specific problems like inflation, growth and the control of business cycles.
5. Critically analyze and link the subject of macro-economic with the major strategic decisions of a proactive firm.

### MAPPING MATRIX OF COURSE OBJECTIVES (COs) AND COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### COURSE CONTENT

## **UNIT I**

### **Introduction-Overview of Macro Economics**

Macroeconomics: Meaning, Scope and Importance; Circular flow of aggregate income and expenditure and its Importance- closed and open economy models; The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare; Trade Cycles: Features and Phases

## **UNIT II**

### **Classical and Keynesian Economics**

Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism; The Principle of Effective Demand: Aggregate Demand and Aggregate Supply ; Consumption Function: Properties, Assumptions and Implications ; Investment function and Marginal Efficiency of capital; Investment Multiplier effect on Income and Output: Assumptions, Working; Leakages; Criticism and Importance - paradox of thrift

## **UNIT III**

### **Theories of Employment**

Classical theory of employment and output; Summary of the classical model (including Say's law and Quantity theory of money); Principle of Effective Demand: Aggregate demand price, Aggregate supply price, Determination of effective demand; Importance of effective demand; Repudiation of Say's law and Full Employment Theory.

## **UNIT IV**

### **Post Keynesian Developments in Macro Economics**

IS and LM Function: General Equilibrium of Product and Money Markets; The product (goods) market: Deriving the IS Curve; The money market: Deriving the LM Curve; Shift in the IS and LM functions; Changes in general equilibrium; Simultaneous shift in the IS and LM function; Derivation of aggregate demand curve (AD); Derivation of aggregate supply curve (AS); Equilibrium with AD-AS; change in macroeconomic equilibrium with shift in AD and AS.

## **UNIT V**

### **Inflation and Unemployment**

Inflation: Meaning and measures of inflation, inflationary gap, causes of inflation, Effects of Inflation; The Phillips curve: The short-run relationship between unemployment and inflation; Business Cycles: Meaning of business cycles (economic fluctuations), Phases of a typical business cycle: Recovery; prosperity; recession, and depression; Counter cyclical measures; Fiscal and Monetary Policies: Objectives, tools and policy measures in developing countries.

## **TEXT BOOKS**

1. Rudiger Dornbusch, Stanley Fisher and Richard Startz, Macroeconomics, 10th edition (2016), Tata McGraw Hill, New Delhi.
2. Edward Shapiro, Macroeconomic Analysis, 10th edition (2010), Galgotia Publications, New Delhi.
3. Eric J. Pentecost, Macroeconomics – An Open Economy Approach, 2002, MacMillan, New Delhi
4. Mankiw, N. G. Macroeconomics. Dryden Press, Harcourt Brace College Publishers. (Indian Edition)
5. Samuelson, P. A. Macroeconomics. New Delhi: Tata McGraw Hill.

## **SUGGESTED READINGS**

1. Michael R. Baye and Dennis W. Jansen, Money, Banking and Financial Markets: An Economics approach, 2000, AITBS, New Delhi.
2. Dernburg, T.F. and J.D. Dernburg, Macroeconomic Analysis: An Introduction to Comparative Statistics and Dynamics, 2016, Addison-Wesley.
3. Donbush, R., Fisher, S. & Startz, R. Macroeconomics, New Delhi: Tata McGraw Hill.
4. Salvatore, D. Macroeconomics. New Delhi: Oxford University Press.
5. Jhingan, M. L. Macroeconomics. New Delhi: Vrinda Publications.
6. Dwivedi, D. N. Macroeconomics: Theory and Policy . New Delhi: Tata McGraw Hill

# **SEMESTER-V**

## Income Tax Law & Practice

Course Code: 23BCH501	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major Course
Pre-requisite: Student should have basic understanding of tax.	

### COURSE OBJECTIVES (COs)

1. To provide students in-depth knowledge of basic concepts of taxation laws and residential status.
2. To make students understand and able to compute taxable income from Salary & House Property
3. To make students understand and able to compute taxable income from Profits and Gains of business or Profession, Capital gain, Income from other sources
4. To develop students ability for tax planning and tax computation of an individual
5. To familiarize students with provisions relating to filing of returns, TDS & Advance payment of tax

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the basic concepts in the field of taxation laws.
2. Efficiently use the taxation laws in computing taxable income from Salary & House property.
3. Efficiently use the taxation laws in computing taxable income from Profits and Gains of business or Profession, Capital gain, Income from other sources.
4. Implement taxation laws in terms of tax planning.
5. Prepare and file the tax returns

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs / CLOs	01	02	03	04	05
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT I

##### Introduction

Basic concepts: Income, agricultural income, person, Assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status, Exempted income under section 10.

#### UNIT II

### **Computation of Income under different heads-1**

Computation of Income from Salaries; Computation Income from house property.

### **UNIT III**

#### **Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

### **UNIT IV**

#### **Computation of Total Income and Tax Liability**

Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs  
Computation of total income of individuals Tax liability of an individual.

### **UNIT V**

#### **Preparation of Return of Income**

Deduction of tax at source, Advance payment of tax

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses as per new Income tax e-filing rules (2021).

### **TEXT BOOKS**

1. H C Mehrotra & S P Goyal: Income Tax Law and Accounts, Sahitya Bhawan Publication
2. Vinod k.Singhanian and Monica Singhanian; Students guide to Income tax, Taxmann Publications.
3. Girish Ahuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.

### **SUGGESTED READINGS**

1. Vinod k.Singhanian and Kapil Singhanian; Tax computation on CD: Taxmann Publications.
2. Mahesh Chandra, S.P Goyal and D.C Shukla; Income Tax and Law practice:Pragati Prakashan
3. DinkerPagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Mahesh Chandra, S.P Goyal and D.C Shukla; Income Tax and Law practice:, Pragati Prakashan

## E – Commerce

Course Code: 24BCH502	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P : 4-0-0	Course Type: Major course
Prerequisite: Student must have the understanding of digital appliances like computers, cell phones and how they are used in commerce	

### COURSE OBJECTIVES (COs)

1. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means
2. To familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems
3. To provide an understanding of retailing in E-commerce by analyzing branding and pricing strategies using different payment system.
4. To provide the knowledge regarding online shopping and auctions.
5. To familiarize the students regarding legal issues, privacy in e-commerce.

### COURSE LEARNING OUTCOME (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Demonstrate an understanding of the foundations and importance of E-commerce.
2. Demonstrate an understanding of retailing in E-commerce by: analyzing branding and pricing strategies using and determining the effectiveness of market research assessing the effects of disintermediation.
3. Analyze the impact of E-commerce on business models and strategy.
4. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
5. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other and also discuss legal issues, privacy in E-Commerce and assess electronic payment system.

### MAPPING MATRIX BETWEEN COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### COURSE CONTENT

## **UNIT-I**

### **Introduction**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models, forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet; Designing, building and launching e-commerce website

## **UNIT-II**

### **Security and Encryption**

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

## **UNIT-III**

### **IT Act 2000 and Cyber Crime**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

## **UNIT-IV**

### **E-payment System**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e- money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments, Emerging modes and systems of E-payment (M-paisa, PayPal and other digital currency), UPI apps, Aadhar- enabled Payment Systems.

## **UNIT-V**

### **On-line Business Transactions**

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

## **TEXT BOOKS**

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education  
Commerce: Framework, Technology and Application, 4<sup>th</sup> Ed., McGraw Hill Education

## **REFERENCE BOOKS**

1. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education  
2. TN Chhabra, E-Commerce, Dhanpat Rai & Co.

## Human Resource Management

Course Code: 23BCH503	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of importance of human resource in an organisation.	

### COURSE OBJECTIVES (COs)

1. To develop an understanding of HR Management and system at various levels in general and in certain specific industries or organizations.
2. To help the students understand the significance of human resource practices.
3. To understand different techniques of selection, training and development strategies.
4. To enable students to understand the complexities of HRM and prepare relevant policies.
5. To enable students to develop HR policies under changing conditions

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Develop the understanding of the concept of human resource management and necessary skills to prepare an HR policy and Human Resource Plan
2. Demonstrate the applicability of analyzing the complexities associated with management of workforce.
3. Understand and Analyze different techniques of selection, training and development strategies in real life scenarios.
4. Understand and apply different techniques of Performance Appraisal.
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

##### Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR

Manager, HR Policies, Evolution of HRM, HRM Vs. HRD. Emerging Challenges of Human Resource Management, Human Resource Information System.

## **UNIT-II**

### **Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions, job analysis, job description and job specification, Recruitment – Concept and sources; Selection – Concept and process, Test and Interview; Placement and Induction.

## **UNIT-III**

### **Training and Development**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes;

Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

## **UNIT-IV**

### **Performance Appraisal**

Nature, objectives and importance; Modern techniques of Performance Appraisal; Potential Appraisal and Employee Counselling; Job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

## **UNIT-V**

### **Maintenance**

Employee Health and Safety; Employee Welfare; Social Security; Employer-Employee relations- an overview;

Grievance-handling and Redressal; Industrial Disputes: Causes and Settlement Machinery

## **TEXT BOOKS**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education
2. De Cenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
4. Biswajeet Pattanayak, Human Resource Management, PHI Learning
5. C.B. Gupta, Human Resource Management, Sultan chand & Sons.

## **REFERENCE BOOKS**

1. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
2. Ivancevich, John M. Human Resource Management. McGraw Hill.
3. Wreather and Davis. Human Resource Management. Pearson Education.

# **SEMESTER-VI**

## Goods & Service Tax

Course Code: 23BCH601	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P : 4-0-0	Course Type: Major
Pre-requisite: Student must have basic knowledge of Taxation.	

### COURSE OBJECTIVES (COs)

1. To make students understand about the rationale of Goods and Services Tax (GST), constitutional amendments for implementation of GST in India and comprehend the composition and working of GST council and also procedure of registration of GST.
2. To make students understand about the meaning of supply, types of supply, provisions related to place of supply and time of supply and composition levy.
3. To acquaint students regarding provisions of claiming and utilization of input tax credit and reverse charge mechanism.
4. To develop students' ability to prepare various documents and computation of taxable value of supply.
5. To familiarize students with provisions relating to filing of returns, accounts, audit and Assessment.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the rationale of Goods and Services Tax (GST), constitutional amendments functioning of GST council and registration process.
2. Interpret the meaning of supply under GST law, composite and mixed supply, provisions related to taxability of GST with regard to place and time of supply and composition levy.
3. Understand the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Prepare various documents and compute taxable value of supply.
5. File various returns under GST and payment of taxes.

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COURSE OBJECTIVES (COs)	Course Learning Outcomes (CLOs)				
	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5
CO1					
CO2					
CO3					
CO4					
CO5					

### COURSE CONTENT

#### UNIT I

#### Introduction to Goods and Services Tax

Structure, Registration and Exemptions Constitutional framework of indirect taxes before GST; Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST); GST Council;

GST Network; State compensation mechanism; Registration; Exemptions from GST.

## **UNIT II**

### **Levy and Collection of GST**

Scope of Supply, Nature of supply: Inter-State, Intra-State, Classification of goods and Services; Composite and Mixed supplies, Composition levy scheme Place of supply, Time of supply.

## **UNIT III**

### **Value of Supply, Input Tax Credit and Reverse Charge Mechanism**

Value of supply, Eligible and ineligible input tax credit; Apportionments of credit and blocked credits, Availability of tax credit in special circumstances; Reverse Charge Mechanism.

## **UNIT IV**

### **Value of Supply, Tax Invoice and Payment of Tax**

Value of supply, Tax Invoice, Credit and debit notes, and e-Way bills; Payment of taxes: Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger.

## **UNIT V**

### **Returns, Accounts and Assessment**

Furnishing Details of Supplies - Returns - Accounts and Records, Assessment- An overview of various types of assessment, Audit, Demand & Recovery

## **TEXT BOOKS**

1. Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
3. Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
4. Gupta, S.S. GST- How to meet your obligations, Taxmann Publications.
5. Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
6. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage.
7. Singhanian, V. K, GST & Customs Law. Taxmann Publication, Delhi.

## **SUGGESTED READINGS**

1. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017.
2. Sisodia Pushendra, GST Law, Bharat Law House.
3. The Constitution (One hundred and First Amendment) Act, 2016
4. The Central Goods and Services Tax Act, 2017

<b>Financial Management</b>	
Course Code: 24BCH602	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P: 4-0-0	Course Type: Major Course
Pre-requisite: Student must have basic knowledge of financial terminology.	

### **COURSE OBJECTIVES (COs)**

1. Understand and apply the role and purpose of finance functions and management in an organization
2. Discuss, evaluate and apply various working capital management techniques
3. Application of principles of different business evaluation techniques and evaluate alternative sources of business finance
4. To be able to apply various investment appraisal techniques
5. Explanation and application of risk management techniques in business

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understanding the nature, purpose, objective of financial management function and financial management environment
2. Analyzing the nature, elements and importance of working capital management and determining working capital needs and funding strategies
3. To be able to understand the different sources of finance, capital structure theories, financing need and cost of capital. Application of business valuation models and the concept of behavioral finance.
4. To be able to apply various investment appraisal techniques and understanding of specific investment decisions.
5. Understanding the nature, types and approaches to risk management and its causes. Application of different hedging techniques for foreign currency risk and interest rate risk.

### **MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CO / CLO	01	02	03	04	05
01					
02					
03					
04					
05					

### **COURSE CONTENT**

#### **UNIT-I**

##### **Introduction of Financial Management:**

Finance and related disciplines; objectives of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance managers  
Time value of money: Concepts & importance, computation of present values & future values

## **Unit II**

### **Capital Budgeting Decision**

Meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Payback period, Discounted payback period, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index.

## **Unit-III**

**Cost of Capital:** Concept, Importance Measurement of cost of capital, Computation of The overall cost of capital.

**Capital Structure:** Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Capital Structure Theories: Net Income approach, Net Operating Income approach, Modigliani-(MM) approach, Traditional approach, Factors Determining Capital Structure

**Leverage:** Types of leverage: Operating Leverage, Financial Leverage & combined leverage, financial break-even level, EBIT -EPS Analysis

## **Unit –IV**

### **Dividend Decision**

Dividend policy, determinants of dividend policy, types of dividend policies, forms of dividend, Walter's model, Gordons's dividend growth model, MM Irrelevance Model

## **Unit-V**

### **Working Capital Management**

Fundamentals of working capital management, nature of working capital, Determinants of working capital- Planning for working capital, temporary and permanent working capital, computation of working capital.

## **TEXT BOOKS**

1. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
2. Rustagi, R.P. Fundamentals of Financial Management. Taxman Publication Pvt. Ltd.

## **REFERENCE BOOKS**

1. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
2. Pandey, I.M. Financial Management. Vikas Publications.

<b>Business Ethics And CSR</b>	
Course Code: 23BCH603	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L T P: 4-0-0	Course Type: Major Course
Prerequisite: Nil	

### **COURSE OBJECTIVES (COs)**

1. To sensitize the students and also help them appreciate the overall legal framework within which legal framework aspects relating to business activities are carried out.
2. To create awareness in respect of rules and regulations affecting various managerial functions.
3. To make students understand the business law in terms of various acts that influence business in India.
4. To acquaint the students to handle critical situations in the business world through practical application by understanding legal aspects of business.
5. To make the students aware about the corporate social responsibility and governance system to operation business organization

### **COURSE LEARNING OUTCOMES (CLOs)**

After completion of course, students would be able to:

1. Understand the legal perspective of this course and how it is critical for the success of business organizations.
2. Apply knowledge to understand the legal byelaws in business.
3. Understanding industry competition at different levels so as to enable them appreciate associated opportunities, risk and challenges and their relevance in business decisions.
4. Demonstrate capability of making their own decisions by understanding legal intricacies in a dynamic business environment.
5. Apply knowledge CSR and corporate governance in companies and society as well.

### **MAPPING BETWEEN COURSE OBJECTIVES (COs) AND COURSE LEARNING OUTCOMES (CLOs)**

<b>COURSE OBJECTIVES (COs)</b>	<b>Course Learning Outcomes (CLOs)</b>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>CO 1</b>					
<b>CO 2</b>					
<b>CO 3</b>					
<b>CO 4</b>					
<b>CO 5</b>					

### **COURSE CONTENT**

#### **UNIT-I**

#### **Introduction to Business Ethics and Values**

Introduction: Values-Concept, types and formation of values, ethics, values and behavior, values of Indian Managers, Ethics, development of ethics, ethical decision making and decision-

making process, relevance of ethics and values in business, Personal & Professional Ethics, Ethical Dilemmas, Life Skills, Emotional Intelligence, Thoughts of Ethics, Dimensions of Ethics

## **UNIT-II**

### **Progress, Success and professional practices by Business Gurus**

Understanding Progress, Results & Managing Transforming: Progress and Results definition, functions of progress, transformation, need for transformation, process & challenges of transformation. Understanding Success: Definitions of success, Principles for competitive success, prerequisites to create blueprint for success. Success stories of business Gurus.

## **UNIT-III**

### **Duties and responsibilities, Knowledge and Wisdom**

Ethics in changing domains of Research, workplace politics, the emerging emphasis on understanding and fostering responsible conduct, responsible authorship, reviewing & editing, meaning of Data, Information, knowledge and wisdom, difference between knowledge and wisdom, knowledge worker versus wisdom worker, concept of knowledge management and wisdom management, wisdom-based management.

## **UNIT-IV**

### **Stress Management and karma Yoga**

Stress Management: Meaning, sources and consequences of stress, stress management and detached involvement, Concept of Karam yoga, types of krama, Nishkaam Karma and Sakam Karma.

## **UNIT-V**

### **CSR**

Corporate Social Responsibility & Consumer Protection: Corporate responsibility of business: employees, consumers and community, Corporate Governance, Code of Corporate Governance, Consumerism, unethical issues, in sales, marketing and technology

## **TEXT BOOKS**

1. Tanu Shukla, Anupam Yadav & Gajendra Singh Chauhan (2017) 'Human Values and Professional Ethics' Cengage India Private Limited, New Delhi
2. Subramanian, R. (2015). Professional Ethics, Oxford University Press, 2015
3. Chakraborty, S.K., (2004), Ethics in Management: A Vedantic Perspective, Oxford University Press.

## **SUGGESTED READINGS**

1. C.S.V Murthy, "Business Ethics- Text and Cases", 6<sup>th</sup> Edition, 2012, Himalayan Publishing
2. Sanjiv Agarwal, Corporate Governance: Concept & Dimensions; 2014, 7<sup>th</sup> Edition, Snow white Publications P. Ltd.

<b>Project Management</b>	
Course Code: 23VOC607	Continuous Evaluation: 60 Marks
Credits: 4	End Semester Examination: 40 Marks
L T P: 4 0 0	Course Type: Vocational Course
Pre-requisite: Student must have basic knowledge of terminology associated with project.	

### **COURSE OBJECTIVES (COs)**

1. To introduce the students to the of basic Project Management Principles
2. To enable the student to Develop Project Planning and Scheduling Skills
3. To enhance leadership skills to effectively manage project teams, stakeholders, and handle conflicts to ensure project success.
4. To enhance communication skills to handle conflicts to ensure project success.
5. To enable Students to effectively evaluate projects, conduct project audits, and prepare closure reports.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Build Understanding of basic Project Management Principles
2. Develop Project Planning and Scheduling Skills.
3. Enhance leadership and communication abilities for successful project management.
4. Improve communication abilities for successful project management.
5. Master Project Evaluation, Audit, and Closure.

### **MAPPING MATRIX OF COURSE OBJECTIVES (COs) AND COURSE LEARNING OUTCOMES (CLOs)**

<b>COURSE OBJECTIVES (COs)</b>	<b>Course Learning Outcomes (CLOs)</b>				
<b>CO 1</b>					
<b>CO 2</b>					
<b>CO 3</b>					
<b>CO 4</b>					
<b>CO 5</b>					

### **COURSE CONTENT**

#### **UNIT I**

#### **INTRODUCTION TO PROJECT MANAGEMENT AND PROJECT SELECTION**

Objectives of Project Management- Importance of Project Management- Types of Projects  
Project Management Life Cycle- Project Selection – Feasibility study: Types of feasibility Steps in feasibility study.

#### **UNIT II**

## **PROJECT PLANNING AND IMPLEMENTATION**

Project Scope- Estimation of Project cost – Cost of Capital – Project Representation and Preliminary Manipulations - Basic Scheduling Concepts - Resource Levelling – Resource Allocation- Critical Chain Project Management-Plan Analysis and Risk Management.

## **UNIT III**

### **PROJECT MONITORING AND CONTROL**

Setting a base line- Project management Information System – Indices to monitor progress. Importance of Contracts in projects- Teamwork in Project Management -Attributes of a good project team – Formation of effective teams – stages of team formation.

## **UNIT IV**

### **PROJECT CLOSURE**

Project evaluation- Project Auditing – Phases of project Audit- Project closure reports Guidelines for closeout reports - Improving Project Performance- Computers, e-market, and their role in Project management- Risk management- Environmental Impact Assessment - Case studies in Project management

## **TEXT BOOK**

1. Project Management, Harvey Maylor, Pearson Education, 3rd edition.
2. Projects, Prasanna Chandra, Tata McGraw Hill
3. Project Management, Pinto, Pearson

## **REFERENCE BOOKS**

1. “Project Management- A Managerial Approach”, Jack Meredith, Samuel J. Mantel Jr., John Wiley and Sons
2. Project Management – The Managerial Process, Clifford F. Gray& Erik W. Larson, Tata McGraw Hill

# **SEMESTER-VII**

## Management Concepts and Organizational Behaviour

Course Code: 23BCH701	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P: 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic concepts of organizational behavior	

### COURSE OBJECTIVES (COs)

1. To help the students to develop cognizance of the importance of human behaviour.
2. To enable students to describe how people behave under different conditions
3. To understand and apply why people behave as they do.
4. To provide the students to analyse specific strategic human resources demands for future action.
5. To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

### COURSE LEARNING OUTCOME (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.

1. Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.
2. Analyse the complexities associated with Human resource.
3. Analyse the complexities associated with management of the group behaviour in the organization.
4. Demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organization.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

##### Management Concepts

Concept, Nature, Importance and functions of Management. Major theories of Management. Contemporary Issues in Management: Internationalization, Digitalization, Entrepreneurship & innovation, Subaltern management ideas from India- Workplace diversity, Democracy and Sociocracy, Freelancing, Flexi-time and work from home, Gig Economy, Moonlighting, Quiet

Quitting, Co-sharing/Co-working and other emerging issues.

## **UNIT-II**

### **Organizational Behavior**

Classical, Neo-classical and Contemporary Theories. Organizational Behavior: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behavior Models.

## **UNIT-III**

### **Individual Behavior**

Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude.

Learning - Concept and Learning theories and reinforcement, Schedules of reinforcement. Perception and Emotions - Concept, Perceptual process, Importance, Factors influencing Perception, perceptual errors and distortions, Emotional Intelligence.

## **UNIT-IV**

### **Group Dynamics and Motivation**

Concept and nature of decision-making process, Individual versus group decision making. Nominal group technique and Delphi technique. Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window. Why do people work; Need theories (Maslow's need hierarchy, ERG Theory, McClelland's Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self Efficacy Theory).

## **UNIT-V**

### **Leadership, Power and Conflict**

Concept and theories, Styles of leadership, Behavioral approach, Situational approach, Leadership effectiveness. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

## **TEXT BOOKS**

1. Robbins, S.P., Organisational Behaviour, Prentice Hall of India Pt. Ltd., New Delhi.
2. Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York.
3. Greenberg, Jerald, and Robert A Baron, Organisational Behaviour, Prentice Hall of India Pt. Ltd., New Delhi.

## **REFERENCE BOOKS**

1. Singh, A.K., and B.P. Singh, Organisational Behaviour, Excel Books Pt. Ltd, New Delhi.
2. Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw Hill, New Delhi.
3. Hersey, P.K., Blanchard, H. and D.E. Johnson, Management of Organisational Behaviour; Leading Human Resources, Pearson Education.

<b>Performance Management</b>	
Course Code: 23BCH702	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have the understanding of basic accounting principles and its Application	

### **COURSE OBJECTIVES (COs)**

1. To understand the importance of employee performance to achieve the organisational goals
2. To set out performance measurement in the context of business objectives.
3. To understand the application of risk scenarios in pricing decisions impacting the business performance
4. To know about divisional performance, transfer pricing in performance management
5. To understand the technology and employability as the need for the hour relevant with performance management

### **COURSE LEARNING OUTCOME (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP).

After completion of course, students would be able to:

1. Students will able to the importance of employee performance to achieve the organisational goals
2. Understand & apply decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency
3. Understand performance analysis in performance management
4. Get a deeper understanding of Divisional performance and transfer pricing and behavioural considerations in performance management
5. Understand technological advancements and employability requirements

### **MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs	01	02	03	04	05
<b>COs</b>					
<b>01</b>					
<b>02</b>					
<b>03</b>					
<b>04</b>					
<b>05</b>					

### **COURSE CONTENT**

#### **UNIT-I**

##### **Introduction**

Explain the uses and benefits of big data and data analytics for planning, costing, decision-making and performance management - Discuss the challenges and risks of implementing and using big data and data analytics in an organization

## **UNIT-II**

### **Performance analysis**

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach

## **UNIT-III**

### **Divisional performance**

Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices

## **UNIT-IV**

### **Risk analysis in business decisions**

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information.

## **UNIT-V**

### **Behavioural considerations, Employability and technology**

Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation - External considerations and the impact on performance. The technical skills and requirements a professional must be updated with.

## **REFERENCE BOOKS**

1. Performance Management - Dr. C. Appa Rao
2. Performance Management - Soumendra Narain Bagchi
3. Basic Costing- theory & Practice, By- A. K. Singhal
4. Cost & Management Accounting, By- Ravi M. Kishore (taxman)
5. Cost management – P.C.Tulsian (Tata Mc Graw Hill)

## International Business

Course Code: 23BCH703	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P :4-0-0	Course Type: Major Course
Prerequisite: Students must have basic knowledge of the concept of Industry.	

### COURSE OBJECTIVES (COs)

1. To make students understand and apply the terms and concepts of International business.
2. To make students apply the concepts to understand the current international business scenario.
3. To make students understand and apply various theories of international trade.
4. To make students understand and apply various requirements of international trade.
5. To make students understand and apply the methods to promote international business.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Use international business terms and concepts while communicating.
2. Explain the international Business concepts used in making global decision.
3. Understand and apply various international business scenarios in light of theories of international trade.
4. Use effective communication skills to promote respect and relationship for international business.
5. Utilize information by applying a variety of business and industry software and hardware to major international trade functions.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT-I

##### Introduction to International Business

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

#### UNIT-II

## **International Business Environment**

Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.

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

## **UNIT-III**

### **International Trade and BOP**

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Balance of payments (BOP) statement and its components Commercial Policy Instruments - tariff and non-tariff measures, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail)

## **UNIT-IV**

### **Regional Economic Integration and International Economic Organisations**

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

## **UNIT-V**

### **International finance and contemporary issues in IB**

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of exchange rate systems.

Contemporary issues in international business: International business and sustainable development, Outsourcing and its potentials for India

## **TEXT BOOKS**

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Bennett, R. International Business, Delhi: Pearson
6. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
7. Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi.

## **REFERENCE BOOKS**

1. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
2. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
3. Bennett, Roger. International Business. Pearson Education.

# **SEMESTER-VIII**

<b>Corporate Governance</b>	
Course Code: 23BCH801	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L T P : 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of concept of ethics, corporate and its governance.	

### **COURSE OBJECTIVES (COs)**

1. To develop the understanding about the role of corporations in society
2. To understand boards' role in keeping oversight on the functioning of the company
3. To get insight on global developments in Governance and Corporate Citizenship.
4. To provide about necessary knowledge and skills for building professional boards, stakeholder engagement and shareholder activism.
5. To build and monitor systems that has strong internal control to prevent corporate frauds.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able:

1. Students will able to create a framework for effective corporate governance by understanding the role and responsibility of different stakeholders in large corporate and how their interplay results in alternate governance structures in different countries.
2. Appreciate the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainability.
3. This course will serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance.
4. Students will understand the rights and responsibilities of shareholders.
5. Appropriately address ethical issues such as conflicts of interest and insider trading.

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

<b>CLOs</b>	<b>01</b>	<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>
<b>COs</b>					
<b>01</b>					
<b>02</b>					
<b>03</b>					
<b>04</b>					
<b>05</b>					

### **COURSE CONTENT**

#### **UNIT-I**

Concepts and Framework: Company and stakeholders; Ownership and control; Theories and development of corporate governance; Models: Types and basis of adoption; Principals of corporate governance, Implications of corporate scams; Global corporate governance movement.

#### **UNIT-II**

**Boards and Directors:**

Role of Board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, Lead director; Building professional boards – directors selection, executive compensation and stock option, Directors' training and competence

**UNIT-III****Board Committees and Risk Management:**

Internal control; IT governance; Reliability of financial statements; Audit and auditors: Selection, rotation and role; Board committees, Audit committee: Composition and role; Risk management; Related party transactions

**UNIT-IV****Stakeholders and Shareholder:**

Shareholders rights and responsibilities; Differential voting rights; Voting Process Rights of minority shareholders; Activism – exit or voice, shareholder proposals, Institutional activism, stewardship code, foreign institutional investors, proxy advisory firms; Corporate social responsibility- meaning and models; CSR and strategy, CSR in India; Sustainability- Role of company in sustainable development.

**UNIT-V****Corporate Governance in Special Companies:**

Family controlled firms- stages, convergence of ownership and control; Family governance; Family splits and succession planning; Role of independent directors; Multinational enterprises- global, local and transnational approach; OECD guidelines; SMEs, benefits and evaluation.

**TEXT BOOKS**

1. Tricker, B., Corporate Governance. Oxford
2. Crane & Matten (2020). Business Ethics. Oxford University Press.
3. Monks, Robert A.G. and Minow, Nell, Corporate Governance, Wiley.
4. Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

**REFERENCE BOOKS -**

1. Robert, A., G. Monks and Nell, Minow (2011). Corporate Governance. John, Wiley & Sons.
2. Satheesh, Kumar, T., N. (2010). Oxford Governance
3. Reddy, Nanda Kishore and Ajmera, Santosh, Ethics, Integrity and Aptitude, McGraw-Hill Education.

## Digital Marketing

Course Code: 23BCH802	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P: 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of Marketing concepts and application of computer.	

### COURSE OBJECTIVES (COs)

1. To analyze the confluence of marketing, operations, and human resources in real-time delivery.
2. To demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities
3. To explain emerging trends in digital marketing
4. To critically assess the use of digital marketing tools by applying relevant marketing theories.
5. To investigate and evaluate issues in adapting to globalise markets those are constantly changing and increasingly networked.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. Understand and apply how marketers think, conceptualize; test continuously to optimise their product search on digital platforms.
3. Illustrate how the effectiveness of a digital marketing campaign can be measured.
4. Critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
01						
02						
03						
04						
05						

### UNIT-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. Digital marketing landscape: an overview.

## **UNIT-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.

## **UNIT-III**

### **Digital Marketing Presence**

Concept and role of the Internet in marketing. Online marketing domains. The P.O.E.S-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. E-mail marketing: types and strategies.

## **UNIT-IV**

### **Interactive 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.

## **UNIT-V**

### **Ethical and Legal Issues**

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

## **TEXT BOOKS**

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. PearsonIndia
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) PrivateLtd.
4. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. PearsonIndia

## **REFERENCE BOOKS**

1. Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
2. Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
3. Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., NewYork.

<b>Global Business Environment</b>	
Course Code: 23BCH803	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L T P: 4-0-0	Course Type: Major Course
Prerequisite: Student must have basic knowledge of Business Environment.	

### **COURSE OBJECTIVES (COs)**

1. To demonstrate how international business variables affect the trade process.
2. To highlight the realities of international business; some of its advantages and its problems that come when business is conducted on the international stage.
3. To introduce students to the nature of international business and the multinational firms
4. To analyse trends and changes in the current global business environment and debate the impact of globalisation;
5. To show how international business is affected by the many different types of environments (i.e. economic, political, social, cultural, financial, technological) in which it operates;

### **LEARNING OUTCOMES (CLOs)**

1. Understanding of the present economic environment in India and abroad.
2. Understand the current trends in global business.
3. Apply the trade theories, investment theories, exchange rate theories and regional trading bloc theories and their impact on economic welfare.
4. Analyse the principle and the different exchange rate regimes' impact on businesses.
5. Integrate the concept and opening economies of developing countries like India through RTB and multilateral route (WTO).

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

<b>CLOs COs</b>	<b>01</b>	<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>
<b>01</b>					
<b>02</b>					
<b>03</b>					
<b>04</b>					
<b>05</b>					

### **COURSE CONTENT**

#### **UNIT-I**

Introduction. Concept of Economic Environment; Nature and scope. Macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Saving and Investment. Movement and Interrelationship between different variables. Trends in Macro variables in India.

## **UNIT-II**

Institutional Framework of Economic Environment: Role of state; State Vs Markets. Fiscal Policy; Concept & Implications. Monetary Policy; Concept & Implications. Commercial Policy; Concept & Implications.

## **UNIT-III**

Structure of Indian Economy: Growth Strategy in plans. Industrial Policy. Public sector & Private sector Monetary Policy. Fiscal Policy. Infrastructure Development. Issues in Indian Economy: Poverty, Unemployment, Regional Dimensions, Productivity & Modernisation, Environment & Sustainable Development, Human Resource Development.

## **UNIT-IV**

Open Economy Management. Balance of payments. Role of Foreign Trade & Policy. Role of Foreign Capital & Policy. Exchange Rate Policy and Exchange Controls. External Debt; International Linkages: Globalisation: Concept, Implications, Policy. Regional Integration: EU, etc.

## **UNIT-V**

World Trade Organization. World Bank, IMF, etc. Other Emerging Economies: China, Brazil, Russia. Global Orientation of Indian Economy: Growth and evolution of Indian MNC's, Current crises in US/Europe/Asia and its impact on economic growth of India. SAARC, ASEAN and India.

## **TEXT BOOKS**

1. The Indian Economy; Problems and Prospects. Edited by Bimal Jalan, Penguin
2. V.K. Puri: Indian Economy, Himalya Publishing House.

## **REFERENCE BOOKS**

1. The International Business Environment, Sundaram k. Ananth and Black Steward. Pearson publication
2. International Business: Concept, Environment and Strategy, 3e Paperback – 1 January 2010 by Vyuptkesh Sharan.

# **DISCIPLINE SPECIFIC ELECTIVES**

## Business Tax Procedures And Management

Course Code: 23BCD101	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Pre-requisite: Student must have basic knowledge of taxation system.	

### COURSE OBJECTIVES (COs)

1. To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.
2. To acquire conceptual knowledge of the filing and documentation.
3. To acquire skills to understand and apply the assessment procedure.
4. To learn the TDS and TCS system in taxation.
5. To analyze and evaluate various Business Tax Procedures.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply a theoretical basis upon which they will develop their knowledge in taxation.
2. Deal with the specific situations like filing in case of penalties and prosecutions.
3. Understand and experience hands on session of the assessment procedure.
4. Understand and apply the TDS and TCS procedure.
5. Critically analyze and evaluate various Business Tax Procedures.

### MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### COURSE CONTENT

#### UNIT I

Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax

#### UNIT II

Assessment, re-assessment, rectification of mistakes Appeals and revisions: Preparation and filing of appeals with appellate authorities; Drafting of appeal; statement of facts and statement of law

### **UNIT III**

Penalties and prosecutions, Settlement Commission, Search, seizure and survey.

### **UNIT IV**

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax.

### **UNIT V**

Information Technology and Tax administration; TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.

### **TEXT BOOKS**

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. And Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

### **REFERENCE BOOKS**

1. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education.
2. Income Tax Reports, Company Law Institute

## Corporate Tax Planning

Course Code: 23BCD102	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Pre-requisite: Student must have basic knowledge of Basic information of Tax.	

### COURSE OBJECTIVES (COs)

1. To make students conversant with the concept of corporate tax planning and Indian tax laws, and their implications for corporate management and able to determine residential status of an individual, firm and company and to compute taxable income.
2. To make students understand the provisions of head Capital Gains and Profit and Gains of Business or Profession and able to compute taxable income.
3. To make students understand the provisions of Minimum Alternate Tax u/s 115JB and able to compute taxable income under the head income from other sources.
4. To familiarize students with provisions relating to Returns of Income and Filing of return, Advance Payment of Tax, Deduction and Collection of Tax at Source (TDS) and apply them for tax planning in real life scenario.
5. To make students conversant with the tax planning related to setting up a new business and financial management decisions.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the basic concepts in the field of taxation laws and determine the residential status of an individual and company
2. Compute taxable income from Capital Gains and Profit and Gains of Business or Profession.
3. Compute taxable income from other Sources and understanding of Minimum Alternate Tax
4. Compute Taxable income and Tax liability of a company and effectively use the taxation laws concepts that help in enhancing the organization in today's business.
5. Avail the tax concessions and tax incentives applicable to companies.

### MAPPING BETWEEN COURSE OBJECTIVES (COs) AND COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
01						
02						
03						
04						
05						

### COURSE CONTENT

## **UNIT-I**

### **Introduction**

General Framework of Direct Taxation in India: Income, Person, Assesse, Assessment Year, Previous Year, Gross Total Income and Total Income; Tax Planning, Tax Avoidance & Tax Evasion Residential status of companies and tax incidence

## **UNIT-II**

### **Taxation of companies under different heads-1**

Computation of Income under the head Capital Gains and Profit and Gains of Business or Profession

## **UNIT-III**

### **Taxation of companies under different heads-2**

Computation of Income under the head Other Sources, Set off and Carry forward of Losses, Deductions to be made in Computing Total Income, Minimum Alternate Tax u/s 115JB

## **UNIT-IV**

### **Tax Planning and Tax Management**

Simple Problems on computation of Taxable Income and Tax Liability of companies, Returns of Income and Filing of return, Advance Payment of Tax, Deduction and Collection of Tax at Source (TDS)

## **UNIT-V**

### **Areas of Tax Planning**

Tax planning with reference to setting up of a new business: locational aspect, nature of business, form of organization. Tax planning with reference to financial management Decision -Capital structure, dividend including deemed dividend and bonus shares; Purchase of Assets out of own Funds or out of Borrowed Funds.

## **TEXT BOOKS**

1. Dr. H.C. Mehrotra, Dr. S.P. Goyal, *Income Tax including Tax Planning & Management* AY2022-23, Sahitya Bhawan publication
2. Dr. Girish Ahuja & Dr. Ravi Gupta, *Systematic Approach to Income Tax*. Allahabad, BharatLaw House. Latest Edition
3. Dr. Vinod K. Singhanian & Dr. Monica Singhanian, *Tax Planning & Business Tax Procedures*, Taxmann's Publication

## **SUGGESTED READINGS**

1. Dr. Vinod K. Singhanian & Dr. Monica Singhanian, *Student's Guide to Income Tax*, Taxmann's Publication (Latest)
2. Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, *Direct Taxes: Law and Practices*. Delhi, Taxman.
3. Bhagwati Prasad, *Direct Taxes Law & Practice*, Wishwa Prakashan.
4. Girish Ahuja & Ravi Gupta, *Corporate Tax Planning & Management*, Bharat Law House. Latest Edition
- 5.

<b>Personal Tax Planning</b>	
Course Code: 23BCD103	Continuous Evaluation: 40 Marks
Credits: 4	End Semester Examination: 60 Marks
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Pre-requisite: Student must have basic knowledge of taxation system.	

### **COURSE OBJECTIVES (COs)**

1. To enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
2. To explain how systematic investment and selection of investment avenues can help in tax planning.
3. To develop an understanding of the provisions relating to deduction and collection of tax at source.
4. To make students understand and analyze advance tax, refund, assessment procedures
5. To understand and analyze various provisions relating to income-tax authorities and appeals and revisions.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of the course, learners will be able to:

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities and the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

### **MAPPING COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs COs	01	02	03	04	05
<b>01</b>					
<b>02</b>					
<b>03</b>					
<b>04</b>					
<b>05</b>					

## **COURSE CONTENT**

### **UNIT I**

Basic Concepts: Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.

### **UNIT II**

Tax Planning with reference to residential status: Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions

### **UNIT III**

Tax Planning under different heads of Income: Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources

### **UNIT IV**

Tax Planning through investments, Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual Funds, Unit Linked Insurance Plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act

### **UNIT V**

Deduction, collection and recovery of tax, Advance tax, tax deduction at source, tax collection at source, refund.

Assessment Procedures, Income-tax Authorities and Appeal and Revision: Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.

### **TEXT AND REFERENCE BOOKS**

1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

## Business Analytics

Course Code: 23BCD104	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P:4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of MS –Excel and its application	

### COURSE OBJECTIVES (COs)

1. Understand the Role of Business Analyst and Data Science in business.
2. Get an exposure on concept of data management and data management techniques
3. Apply business analysis to take decisions.
4. Explore the opportunities of applying business analytics in Finance, marketing, Supply Chain Management.
5. Achieve and establish vital understanding of big data application in business intelligence.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand Business analytics and importance of Data Science in business process.
2. Examine Business analytics techniques and Business Intelligence techniques for various applications in business
3. Analyze the Machine learning concepts and applications of business analytics in various business processes.
4. Evaluate the applications of business analytics in various domains of business.
5. Create reports through data driven process of business analytics to comprehend the various business situations.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs 01	02	03	04	05
01					
02					
03					
04					
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### COURSE CONTENT

## **UNIT-I**

**Business Analytics:** Historical Overview of data analysis - Data Scientist vs. Data Engineer vs. Business Analyst - Data science - Applications for data science - Data Scientists Roles and Responsibility - Business Analysis Principles - Data Driven Decision Making: Identify cultural barriers - Distinguish solutions to cultural and cross-functional barriers- Identify six steps of the data-driven decision-making model - Identify hurdles to becoming a data-driven organization

## **UNIT-II**

**Data:** Data Collection - Data Management - Big Data Management Organization/sources of data - Importance of data quality, Dealing with missing or incomplete data - Data Visualization - Data Classification - Data Science Project Life Cycle: Business Requirement, Data Acquisition, Data Preparation, Hypothesis and Modelling, Evaluation and Interpretation, Deployment, Operations, Optimization.

## **UNIT-III**

**Relational Databases:** Nature of relational databases - Purpose of the SQL language – Key aspects of ACID - Meaning of ETL - Big data and other data storage tools - Interacting with MongoDB - Document stores and graph stores - Key functions of big data technologies - Utility of Hadoop - Purpose of Map Reduce - Statistical Tool, Machine Learning - Data Visualization - Python and R

## **UNIT-IV**

**Introduction to Machine Learning:** History and Evolution, AI Evolution, Statistics Vs Data Mining Vs, Data Analytics Vs, Data Science, Supervised Learning, Unsupervised Learning, Reinforcement Learning, Frameworks for building Machine Learning Systems.

## **UNIT-V**

**Business Intelligence and Application of Business Analysis:** Business Intelligence - Definitions and Concepts – Component Framework – Need - Users – Business Intelligence application - roles and responsibilities. Application of Business Analysis: Retail Analytics, Marketing Analytics, Financial Analytics, HR Analytics, Supply Chain Analytics.

## **TEXT BOOKS**

1. RN Prasad, Seema Acharya, Fundamentals of Business Analytics, Wiley Publications, 2021
2. Haydn Thomas Demonoid, Business Analysis Fundamentals, Pearson, 2021 Revised Edition
3. Bhimasankaram, Sridhar Seshadri Essentials of Business Analytics, Springer Publications, 2020

## **REFERENCE BOOKS**

1. Pang-Ning Tan, Michael Steinbach, Vipin Kumar, Introduction to Data Mining, Pearson Education, 2020
2. An Introduction to Business Analytics, Ger Koole, Lulu.com, 2019
3. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
4. Data Analytics with R; Bharti Motwani; Wiley.

<b>Investment Banking &amp; Financial Services</b>	
Course Code: 23BCD105	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of Financial Market, Merger & Acquisition.	

### **COURSE OBJECTIVES (COs)**

The students will be able to:

1. Examine the investment banking activities and process.
2. Describe the process of issue management of new securities.
3. Interpret the concept and procedure of corporate restructuring.
4. Evaluate mergers & acquisitions of corporate and its impact on business.
5. Analyse various financial services available in financial markets

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand the process of investment banking and its procedure
2. Examine the new issue securities such as IPO, FPO and Right Issue etc.
3. Analyze the concept of corporate restructuring and business decision making.
4. Evaluate the applications of Merger & acquisition on firms
5. Examine the various financial services available in the market

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

COs	CLOs	01	02	03	04	05
01						
02						
03						
04						
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### **COURSE CONTENT**

#### **UNIT-I**

**Investment Banking:** Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead;

Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

## **UNIT-II**

**Issue Management:** Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL

## **UNIT-III**

**Financial Services -I:** Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

## **UNIT-IV**

**Financial Services -II:** Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitization – concept, securitization as a funding mechanism; Financial Counselling; Portfolio management services

## **UNIT-V**

**Mergers and Acquisitions:** Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

## **TEXT BOOKS**

1. Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7<sup>th</sup> edition.
2. Gordon E.& Natarajan K. (2019). Financial Markets and Services. HimalayaPublishing House.
3. Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill

## **REFERENCE BOOKS**

1. Khan M.Y.: Indian Financial System; Tata McGraw Hill; 15<sup>th</sup> edition; 2021.
2. Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5<sup>th</sup> edition 2018.
3. Pratap, Giri S.: Investment Banking, McGraw Hill, 4<sup>th</sup> Edition.
4. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions.

<b>Personal Financial Planning</b>	
Course Code: 23BCD106	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student should be aware about various saving schemes and their future benefits.	

### **COURSE OBJECTIVES (COs)**

1. To build an understanding to familiarize different aspect of personal financial planning.
2. To evaluate the exiting financial avenues with future return.
3. To develop skills to assess need for retirement planning.
4. To develop a perspective to understand necessary knowledge and skills for effective financial planning.
5. To analyze various investment options.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Analyze the meaning and appreciate the relevance of financial planning
2. Explain the concept of investment planning and its methods.
3. Analyze the insurance planning and relevance.
4. Examine the scope and ways of personal tax planning.
5. Analyze the Integration of various avenues of investment for future benefit.

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs COs	01	02	03	04	05
01					
02					
03					
04					
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### **COURSE CONTENT**

#### **UNIT-I**

#### **Introduction to Financial Planning**

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

## **UNIT- II**

### **Investment Planning**

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

## **UNIT- III**

### **Personal Tax Planning**

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

## **UNIT- IV**

### **Insurance Planning**

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

## **UNIT- V**

### **Retirement Benefits Planning**

Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

## **TEXT BOOKS**

1. Halan, M. —Let's Talk Money: You've Worked Hard for It, Now Make It Work for You! Harper Collins Publishers, 2020 New York.
2. Madura, J. —Personal Finance, 2021, Pearson Publication
3. Indian Institute of Banking & Finance. —Introduction to Financial Planning, Taxmann Publication, 2021, New Delhi.
4. Keown A.J. —Personal Finance, Pearson Publication, 2021, New York.

## **REFERENCE BOOKS**

1. Pandit, A. -The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd., Mumbai.
2. Sinha, M. -Financial Planning: A Ready Reckoner, McGraw Hill Education, New York.
- Tripathi, V. -Fundamentals of Investment, Taxmann Publication, New Delhi.

## Public Finance And Budgeting

Course Code: 23BCD107	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of managerial functions	

### COURSE OBJECTIVES (COs)

1. To discuss the nature of government intervention and its implications for allocation, distribution and stabilization.
2. To make students familiar with public goods, market failures and externalities.
3. To analyse government taxation and expenditures.
4. To keep the students updated with the current affairs related to budget.
5. To make student critically evaluate the current situation of public finance in the country.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Able to understand and demonstrate basic concepts of public economic theories and their relevance
2. Build an understanding of externalities and their solution
3. Learn about taxation and public revenue and expenditures.
4. Differentiate between different types of deficits.
5. Critically evaluate the current situation of public finance in the country.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs COs	01	02	03	04	05
01					
02					
03					
04					
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### COURSE CONTENT

#### UNIT-I

##### Introduction:

Nature and Scope of Public Finance: Public Finance and Private Finance, Public Finance and Other Science, Theory of Maximum Social Advantage, Concept, Limitations and Optimum Allocation of Resources.

#### UNIT-II

##### Public Expenditure:

Public Expenditure: Nature, Objective and Classification, Canons of Public Expenditure, Effects of Public Expenditure, Public Expenditure in India. Canon of Taxation: A Sound Tax System, Theories of Taxation: Physiocratic Theory, Expediency Theory, Cost Service Theory,

Benefit Theory and Ability to Pay Theory.

### **UNIT-III**

#### **Public Revenue:**

Public Revenue: Meaning and Classification, Source of Revenue: Tax and Non-tax Revenues, Classification of Tax, Impact, Shifting and Incidence of taxes. Theories of tax Shifting: Concentration Theory, Diffusion Theor and Modern Theory. Economic Effects of Taxes, Taxable Capacity, Indian tax Structure- Salient Features

### **UNIT-IV**

#### **Public Debt:**

Public Debt: Meaning and Significance, Private and Public Debt, Classification and Sources of Public Debt, Effects of Public Debt, Different Methods of Repayment of Public Debt, Limitations of Public Debt, Public Debt in India.

Deficit Financing: Concept, Objectives, Significance and Limitations. Methods of Deficit financing, Deficit Financing in India.

### **UNIT-V**

#### **Public Budget:**

Public Budget: Concept and Objectives, Classification of Public Budget, Balanced and Unbalanced Budget, Performance Budgeting, Zero-base Budgeting. Financial Administration in India: Concept and Principles, Instruments of Financial administration. Executive, Legislature, Finance Department, Auditing Department and Parliamentary Committees. Comptroller and Auditor General of India, Budgeting Process in India, Features of Recent Union Budget..

### **TEXT BOOKS**

1. S.N. Chand, "Public finance", Atlantic Publishers and Distributors (P) Ltd
2. M. Govinda Rao "Studies in Indian Public Finance", Oxford University Press.
3. H.L. Bhatia 'Public Finance', Vikas Publications

### **REFERENCE BOOKS**

1. Joseph E. Stieglitz, Economics of the Public Sector, W.W. Norton & Company
2. R.A. Musgrave and P.B. Musgrave, Public Finance in Theory & Practice, McGraw Hill Publications
3. John Cullis and Philip Jones, Public Finance and Public Choice, Oxford University Press,
4. Economic Survey, Government of India(Latest).
5. State Finances: A Study of Budgets, Reserve Bank of India (Latest).

<b>Advertising</b>	
Course Code: 23BCD108	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have the understanding of basic concepts of marketing.	

### **COURSE OBJECTIVES (COs)**

1. To understand and apply the concepts of Advertising and importance of Advertising and its determinants.
2. To learn about different types of media selection.
3. To understand and apply the tools used by marketing managers for creating different types of advertisement.
4. To evaluate the communication and sales effects; Pre- and Post-testing techniques.
5. To make students able create and defend the strategy and execution of an ad campaign for a client(s).

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Understand and apply and analyze the relevant research in advertising and marketing communication.
2. Design effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia communication.
3. Develop advertising media buying and planning strategies pertaining to marketing management.
4. Evaluate the communication and sales effects; Pre- and Post-testing techniques.
5. Create and defend the strategy and execution of an ad campaign for a client(s).

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs	01	02	03	04	05
COs					
01					
02					
03					
04					
05					

### **COURSE CONTENT**

#### **UNIT-I**

##### **Introduction**

Advertising as a tool of Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model; Advertising: significance, types and objectives.

## **UNIT-II**

### **Message Development;**

Advertising appeals; Advertising Copy: Elements of Print and Broadcast Advertisements; DAGMAR Approach.

## **UNIT-III**

### **Media Decisions:**

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media. Scheduling, Advertising through the Internet-media devices.

## **UNIT-IV**

### **Measuring Advertising Effectiveness:**

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques; Audience Analysis - Setting of advertising budget: Determinants and Major methods.

## **UNIT-V**

### **Advertising Agency:**

Role, types and selection of advertising agency. Social, ethical and legal aspects of advertising in India, Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising.

## **TEXT BOOKS**

1. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
2. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
3. Batra, Myers and Aakers. Advertising Management. PHI Learning.
4. Gupta, R. Advertising. Scholar Tech Press, Delhi.
5. Kapoor, Neeru. (2022). Fundamentals of Advertising-IInd Edition. New Delhi: Cengage Learning India Pvt. Ltd.

## **REFERENCE BOOKS**

1. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
2. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
3. Chunawala and Sethia, Advertising, Himalaya Publishing House
4. Sharma & Singh. Advertising: Planning and Implementation, 3rd ed. PHI Learning

## Brand Management

Course Code: 23BCD109	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of marketing concepts	

### COURSE OBJECTIVES (COs)

1. To understand and apply the concepts of brands, their evolution, extensions.
2. To learn about brand Management strategies and its practical implications for business.
3. To focus on developing skills to devise strategies for brand positioning and equity in the market.
4. To analyze the life Cycle of brands
5. To critically evaluate various brand management strategies.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able:

1. Comprehend the conceptual framework of brands
2. Analyze various strategies of popular brands
3. Describe the brand extensions
4. Explore the life cycle of a brand
5. Apply brand management strategies to real life products.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
01						
02						
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04						
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### COURSE CONTENT

#### UNIT-I

##### Introduction

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

#### UNIT-II

##### Brand Positioning

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

### **UNIT-III**

#### **Advertising Media**

Different types of Media, functions, merits and demerits of Media, Selection of Media, Advertising Budget, Advertising Agency, function, selection, and compensation

### **UNIT-IV**

#### **Brand Equity**

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

### **UNIT-V**

#### **Recent Issues in Branding**

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

### **TEXT BOOKS**

1. Aaker, D. Brand Leadership. UK: Simon & Schuster.
2. Beverland, M. Brand Management: Co-creating Meaningful Brands. UK: SAGE Publications.
3. Chernev, A. Strategic Brand Management. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. Product Policy and Brand Management: Text and Cases, 4th ed. PHI Learning
5. Cowley, D. Understanding Brands. India: Kogan Page Ltd.
6. John, D. R. Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. New Delhi: Oxford University Press.

### **REFERENCE BOOKS**

1. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. Strategic Brand Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.
2. Miller, D. Building a StoryBrand: Clarify Your Message So Customers Will Listen, India: HarperCollins Publishers.
3. Temporal, P. Advanced Brand Management. UK: Harriman House.
4. Parameswaran, M.G. Building Brand Value. India: McGraw Hill Education.

## Consumer Affairs & Sovereignty

Course Code: 23BCD110	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of the concept of Consumer.	

### COURSE OBJECTIVES (COs)

1. To familiarize the learners with their rights and responsibilities of a consumer
2. To familiarize the learners with the procedure to redress their complaints.
3. To make the students able to comprehend the business firms' interface with consumers
4. To make them understand the related regulatory and business environment.
5. To evaluate the impact of standards on quality of products.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Comprehend the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Demonstrate the impact of standards on quality of products.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
01						
02						
03						
04						
05						

### COURSE CONTENT

#### UNIT-I

##### Introduction

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handling process : ISO 10000 suite Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

## **UNIT-II**

### **The Consumer Protection Act, 2019**

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights. Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

## **UNIT-III**

### **Grievance Redress Mechanism under the CPA, 2019**

Who can file a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties. Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

## **UNIT-IV**

### **Role of Industry Regulators in Consumer Protection**

- Banking: Banking Ombudsman Scheme
- Insurance: Insurance Ombudsman
- Food Products: FSSAI
- Advertising: ASCI
- Housing Construction: RERA
- Telecom: Role of TRAI
- Role of Central Consumers Protection Authority (CCPA): under CPA, 2019

## **UNIT-V**

### **Developments in Consumer Protection in India:**

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

## **TEXT BOOKS**

1. Aggarwal, V. K. (2021), *Law of Consumer Protection*, (4 th ed.), Bharat Law House, Delhi
2. Khanna, S R and Hanspal, Savita (2020), *Consumer Affairs & Customer Care*, (1 st ed.), VOICE Society (Regd.), Delhi.
3. Kapoor, Sheetal (2021), *Consumer Affairs and Customer Care*, (1st ed.), Scholar Tech Press, Delhi

## **REFERENCE BOOKS**

1. Rao, Rajyalakshami (2022), *Consumer is King*, Universal Law Publishing Company, Delhi
2. Patil, Ashok, R. (2022), *Landmark Judgments on Consumer Protection and Law: 2008-2020*, e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
3. The Bureau of Indian Standards, 2016
4. The Consumer Protection Act, 2019

## Sales Promotion And Personal Selling

Course Code: 23BCD111	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of marketing concepts	

### COURSE OBJECTIVES (COs)

1. To understand and apply the concepts of sales promotion
2. To learn about types of sales promotion and its practical implications for business.
3. To focus on developing skills to devise strategies for brand positioning and equity in the market.
4. To familiarize the students with the concept and process of personal selling
5. To make students able to face customer grievances and objections.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able:

1. Develop a sales promotion campaign.
2. Design different tools for sales campaign
3. Contribute positively in business.
4. Describe the theoretical and practical aspect of personal selling.
5. Build the ability and confidence to face customer grievances and objections.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs	01	02	03	04	05
COs					
01					
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### COURSE CONTENT

#### UNIT-I

##### Introduction to Sales Promotion

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

Types of Sales Promotion Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

#### UNIT-II

##### Sales Promotion tools

Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and

fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

### **UNIT-III**

#### **Selling Process and Sales Report**

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints. Reports and documents Career in Selling; Types of salesperson; Career opportunities in selling; Measures for making selling an attractive career.

### **UNIT-IV**

#### **Introduction to Personal selling**

Concept and Nature of personal selling: Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling.

#### **Buying Motives and Theories of Selling**

Concept of motivation; Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.

### **UNIT-V**

#### **Developing sales promotion programmes**

Pre-testing; implementation; evaluating the result and making necessary modifications

#### **Ethical and legal aspects of sales promotion**

Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation

### **TEXT BOOKS**

1. Role play (as a sales personal and as a consumer).
2. Sales presentation – manual presentation, demonstration.
3. Mock sessions: objection handling, query handling,
4. Kazmi, S.H.H. & Batra, S.K. (2009). Advertising and sales promotion. Excel Books. India
5. Kotler, P. & Keller, K.L. (2021). A framework for marketing management. (6th ed.) Pearson

### **REFERENCE BOOKS**

1. Chaudhary, P. (2019), Selling and Negotiation Skills, Sage Textbook
2. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
3. Kapoor, N. Advertising and personal selling. Pinnacle learning.
4. Neslin, Scott A., & Blattberg, Robert C. (1990). Sales Promotion: Concepts, Methods and Strategies. United States, Prentice Hall
5. Quelch, John A. (1989). Sales promotion management. Prentice Hall.

## Marketing of Financial Services

Course Code: 23BCD112	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of marketing concepts	

### COURSE OBJECTIVES (COs)

1. To introduce students to financial services marketing in a global environment.
2. To examines the interdependence of product, price, distribution and promotion in a financial services context.
3. To acquaint students with the distinctive characteristics of financial services
4. To aware the students about the problems and issues involved in the marketing of financial services
5. To develop the critical thinking skills needed to address the managerial problems in the industry.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able:

1. Understand the distinctive characteristics of financial services;
2. Identify the problems and issues in marketing of financial services;
3. Apply the marketing framework for developing a marketing strategy for financial services;
4. Acquire the skills and techniques in analyzing problems in real life settings; and
5. Develop the communication and critical thinking skills needed to address the managerial problems in the industry.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs COs	01	02	03	04	05
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### COURSE CONTENT

#### UNIT-I

##### Introduction to Marketing of Financial Services

Financial Services: Concepts, Types of Financial Services, Regulatory Framework of Financial Services in India. Marketing of Financial Services: Marketing Mix of Financial Services, Financial Products Development Strategies.

#### UNIT-II

### **Branding of Financial Services**

Introduction-Means of Distributing Financial Services-Locating Bank Branches-New Technology and Branching-Creating the Branch Image. Branding in the Financial Services Sector: Target Marketing & Customer Retention, Significance of Financial Brands, Targeting and Positioning Strategies, Impact of Branding on Customer Perception towards Financial Service Providers, Creation of a Financial Brand.

### **UNIT-III**

#### **Product Development and Pricing**

Product Development and Segmentation-Special Features of Product Development. Product Development Strategies-the Implications of New Technology for Bank Product Development. Pricing Systems-Methods of Pricing-Price Policies: Strategic V. Tactical Goals-the Marketing Programmes of Financial Institutions.

### **UNIT-IV**

#### **Marketing Strategies of Financial Institutions**

Introduction-Corporate Planning-Formulating a Marketing Strategies for Banks and Financial Institutions, Implementing Marketing Strategy. Marketing Strategy of New Products.

#### **Marketing Administration**

Administering the Marketing Programme-Administration of Retail V. Corporate Financial Markets. Future Outlook.

### **UNIT-V**

#### **Marketing Research in Financial Institutions**

The Role and Functions of Marketing Research in Financial Institutions-The Research Methodology-Evaluating Marketing Research Programmes-Applications of Marketing Research in Financial Institutions.

### **TEXT BOOKS**

1 Ennew, Christine T. and Waite, Negel (2007), Financial Services Marketing: An International Guide to Principles and Practice, Elsevier

### **REFERENCE BOOKS**

1. Farquhar, Jillian Dawes and Meidan, Arthur (2010), Marketing Financial Services, 2nd edition, Palgrave Macmillan.
2. Estelami, Hooman (2007), Marketing Financial Services, Dog Ear Publishing.
3. Grosse, Robert, E. (2004), The Future of Global Financial Services, Blackwell Publishing.
4. Foss, Bryan and Stone, Merlin (2002), CRM in Financial Services: A Practical Guide to Making Customer Relationship, Kogan Page.
5. Mishkin, Frederic S. and Eakins, Stanley G. (2012), Financial Markets and Institutions, 7th edition, Pearson/Prentice Hall.
6. Business magazines such as World Finance, Global Finance, Hong Kong Economic Journal, The Economist, Fortune, Forbes International, International Business Week, Asiaweek, Asian Wall Street Journal

<b>International Marketing</b>	
Course Code: 23BCD113	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of marketing concepts	

### **COURSE OBJECTIVES (COs)**

1. To develop skills in researching and analyzing trends in global markets and in modern marketing practice.
2. To assess an organization's ability to enter and compete in international markets.
3. To enable the students to understand the implementation of International Marketing Strategy
4. To help the students to focus on the factors affecting the international marketing environment.
5. To develop strategies for international markets.

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able:

1. Have developed skills in researching and analyzing trends in global markets and in modern marketing practice
2. To be able to assess an organization's ability to enter and compete in international markets.
3. Identify the issues related to design and implementation of International Marketing Strategy
4. Relate and analyze factors affecting international marketing environment
5. Develop strategies for international markets and promotion decisions.

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs COs	01	02	03	04	05
01					
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### **COURSE CONTENT**

#### **UNIT-I**

**International Marketing** – Definitions, Nature and scope of international Market, Domestic Marketing V/s International Marketing. Decisions relating Entry in the Foreign Market.

## **UNIT-II**

**Global Environment - Political Environment** - Multiplicity of Political Environments (Foreign Politics Domestic **Legal Environment:** Multiplicity of legal environment (Domestic, Foreign, and International) - Bases for legal system - Commercial Law within countries (Marketing laws, Green Marketing and Anti-trust) – Bribery - Gray Market **Cultural Environment:** Culture and its characteristics - Elements of culture - Cultural Knowledge - Cultural Values. **Business Customs in International Marketing:** Required Adaptation - Methods of doing business - Business Ethics.

## **UNIT-III**

**International Marketing Segmentation, Targeting And Foreign Market Entry Strategies:** Global Segmentation, Targeting and Positioning - Research Process (Defining the problem, establishing research objectives, sources of data etc.) - Research on Internet - Planning for global markets (Company objectives and Resources, International commitment and Planning process) - Criteria for selecting a foreign market entry strategy - Foreign Market Entry Strategies (Exporting, Branches, Subsidiaries, Licensing, Agents)

## **UNIT-IV**

**International Marketing Mix Product Decisions:** Product and analysis of Product components -Product adoption - Physical or Mandatory requirements and adaptation - Product alternatives, Screening products for adaptation - Product standardization vs. Product adaptation - Green Marketing and Product Development Brands (Global, National, and Private **Pricing Decisions:** Approaches to international Pricing (Full cost vs. Variable cost pricing, skimming and Penetration pricing) - Dumping - Types of dumping (Sporadic, Predatory, Persistent and Reverse dumping)

## **UNIT-V**

**International Marketing Mix Distribution Decisions:** Channel Constraints - Channel Terminology - Distribution Patterns. General Patterns ( Middlemen services, Line Breadth, Cost and Margins, Channel length, Non-existence channels, blocked channels, stocking, Power and competition - Retail Patterns (Size Patterns, Direct Marketing) - World Wide Web (Special issues, Promotion) - Alternative middlemen choices (Home country middlemen, Foreign country middlemen.

**Promotion Decisions:** Promotion Mix Concept - Personal Selling (Personal Selling vs. Advertising, Vary quality, inter-cultural negotiations, Motivation, Telemarketing, Expatriate Personnel) - Publicity (Nature, Management, Negative Publicity) - Sales Promotion (Nature, and Restrictions

## **TEXT BOOKS**

1. Roger Bennet: International Marketing: Strategy. Planning Market Entry & Implementation, Kogan Page Ltd., U.K.
2. Philip R. Cateora and John L.Graham: International Marketing, TMH

## **REFERENCE BOOKS**

1. Czinkota, M.R., and Ronkainen, I.A., International Marketing, New Delhi: Cengage Learning Indi Pvt. Ltd.
2. Albaum, G., and Duerr, E., International Marketing and Export Management, New Delhi: Pearson India Education Services Pvt. Ltd.

## Counselling Skills

Course Code: 23BCD114	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student should be aware about basic concept of human psychology.	

### COURSE OBJECTIVES (COs)

1. To help the students to develop cognizance of the importance of counselling in understanding organisations.
2. To enable students to describe how people behave under different conditions and understand why people behave as they do.
3. To provide the students to analyse specific strategic counselling demands for future action.
4. To enable students to synthesize related information.
5. To evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Demonstrate the applicability of the concept of counselling to understand the behavior of people in the organization.
2. Demonstrate the applicability of analyzing the complexities associated with management of individual behaviour in the organization.
3. Analyse the complexities associated with management of the group behaviour in the organization.
4. Demonstrate how the organizational behaviour can integrate in understanding the motivation (why) behind behaviour of people in the organization.
5. Evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
01						
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## **COURSE CONTENT**

### **UNIT-I**

#### **Introduction:**

understanding self-Origin, meaning of counselling, transactional analysis pac model, types of transactions i am ok you are ok, variations of pac, video analysis on who am i.

### **UNIT-II**

**Theories of counselling:** Gestalt theory, psychoanalytic theory, cognitive behavior theory

**Dispositions of counselling:** Essential characteristics of a good counsellor, personality types (6 hats), role of a counsellor

**Process of counselling:** Counselling process, analysis of counselling stages, role plays

### **UNIT-III**

**Emergence & growth of counselling:** Factors contributing to the emergence, approaches to counselling: behaviouristic, humanistic approaches and rogers self-theory

**Counselling process:** steps in counselling process. Modern trends in counselling – trends, role of a counsellor and model of counselling.

### **UNIT-IV**

#### **Ethics in counseling:**

Code of professional ethics, ethics vs law, role of ethics, ethics and society, Ethics in big corporate firms.

### **UNIT-V**

#### **Counseling strategies & techniques:**

Counselling strategies, tricks used during counselling, project discussion

#### **Counseling at workplace:**

Counselling situations at workplace, real life situations

## **TEXT BOOKS**

1. Guidance and counselling: Asha K. Kinra, Pearson Publications, 2020 10th Edition
2. Human behaviour at work, John W. Newstrom & Keith Davis, TMH
3. Brown, S., Lent, R. (2013). Career development and counselling: Putting theory and research to work. New Jersey: John Wiley & Sons.
4. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia. 2017 15th Edition
5. Bratton, J. and Gold, J. Human Resource Management: Theory and Practice (6th ed.). Palgrave.

## **REFERENCE BOOKS**

1. ORGB, Debra Nelson & James Campbell Quick, Cengage Learning.
2. Organizational Behaviour: A Strategic Approach, Hitt, Miller, & Colella, Wiley India

## Collective Bargaining And Negotiation Skills

Course Code: 23BCD115	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of participants of Industrial Relations.	

### COURSE OBJECTIVES (COs)

1. To understand the concept of Collective Bargaining.
2. To promote an understanding of theories of Collective Bargaining.
3. To develop an understanding of practical issues related to collective bargaining.
4. To build awareness of managerial skills required for effectively negotiating with people.
5. To make students able to demonstrate vital negotiation skills.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Explain the concept of Collective Bargaining.
2. Illustrate different theories of collective bargaining.
3. Analyze the practical aspects of collective bargaining process.
4. Evaluate types of negotiation and manage a negotiation process.
5. Demonstrate the vital skills during a negotiation process.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
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### COURSE CONTENT

#### UNIT-I

##### Collective Bargaining

Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining: Hicks' Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labor Negotiation.

#### UNIT-II

##### Collective Bargaining in India

Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.

### **UNIT-III**

#### **Negotiating a Contract**

Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.

### **UNIT-IV**

#### **Negotiation Skills**

Negotiation process; Effective negotiation – Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.

### **UNIT-V**

#### **Post Negotiation Process**

Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining.

### **TEXT BOOKS**

1. Kapoor, P. (2011). Counselling and Negotiation Skills for Managers. Delhi: Dreamtech Press.
2. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2<sup>nd</sup> Edition. Delhi: OUP India.

### **REFERENCE BOOKS**

1. Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7<sup>th</sup> Edition. New York: McGraw-Hill Education.
2. Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3<sup>rd</sup> Edition. Delhi: Pearson Education.

## Leadership & Team Development

Course Code: 23BCD116	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student should be aware about concept of Human Resource management and Leadership.	

### COURSE OBJECTIVES (COs)

1. Build an understanding and perspective regarding leadership theories.
2. Learn the application of leadership theories in developing effective solution.
3. Develop skills to assess need for Team building intervention, design learning and development programs and evaluation of leadership programs.
4. Develop a perspective to understand organizational dynamics and learning challenges possessed by organizational and social complexities.
5. Integrate human with technology and other emerging realities in order to understand how theory unfolds itself in present world of practice.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Evaluate the traits of successful leader;
2. Create the leadership self-assessment tool to assess their leadership styles;
3. Differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class;
4. Analyse the strategies of building an effective team with a real-life example;
5. Design shared vision and articulate business strategy of a hypothetical organization performing teams.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs COs	01	02	03	04	05
01					
02					
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### COURSE CONTENT

#### UNIT-I

##### Introduction

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait

Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

## **UNIT- II**

### **Leadership Styles**

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

## **UNIT- III**

### **Leading and Empowering**

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations

## **UNIT- IV**

### **Team Building**

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

## **UNIT- V**

### **Leading Transformation through High Performance Teams**

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

## **TEXT BOOKS**

1. Day, D. V. (2021). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
2. Northouse, P. (2021). Leadership: theory and practice. California: SAGE Publications Inc.
3. Mittal, R. (2019). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
4. McGrath, E.H., S.J. Basic Managerial Skills for All, 9th ed. PHI learning
5. Illink, J. (2022). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

## **REFERENCE BOOKS**

1. Cho, Y. & Egan, T. M. (2021). Action Learning Research and Conceptual Framework. Human Resource Development Review 8, 431-462
2. Mankin, D., (2019). Human Resource Development, Oxford University Press Chapter- 4, 6, 7, 9
3. McLean, Gary N., McLean L. (2001). If we can't define HRD in one country, how can we define it in an international context? Human Resource Development in International.

## Human Resource Development

Course Code: 23BCD117	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student should be aware about concept of Human Resource management.	

### COURSE OBJECTIVES (COs)

1. Build an understanding, perspective and appreciation for HRD as discipline, process and activity.
2. Critically evaluate the exiting theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times.
3. Develop skills to assess need for HRD intervention, design learning and development programs and evaluation of HRD programs.
4. Develop a perspective to understand organizational dynamics and learning challenges possessed by organizational and social complexities.
5. Integrate human with technology and other emerging realities in order to understand how theory unfolds itself in present world of practice.

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Analyze the understanding, perspective and appreciation for HRD as discipline, process and activity.
2. Explain the exiting theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times.
3. Explain the need for HRD intervention, design learning and development programs and evaluation of HRD programs.
4. Analyze organizational dynamics and learning challenges possessed by organizational and social complexities.
5. Analyze the Integration of human with technology in order to understand how theory unfolds itself in present world of practice.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

CLOs COs	01	02	03	04	05
01					
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## **COURSE CONTENT**

### **UNIT-I**

#### **Introduction to Human Resource Development:**

Historical perspective, emergence of HRD, conceptualizing critical HRD; Contemporary realities and future of HRD; Andragogy and life-long learning.

### **UNIT- II**

#### **Theoretical approaches to Human Resource Development:**

Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.

### **UNIT- III**

#### **Human Resource Development Process:**

Identifying HRD needs; Designing and developing effective HRD programs; Evaluating effectiveness of HRD Programs; HRD interventions.

### **UNIT- IV**

#### **Integrating learning with work:**

Theories of learning, trends in workplace learning, learning interventions; Transfer of learning; Strategic learning and leadership; Learning organizations and organizational learning.

### **UNIT- V**

#### **Human Resource Development Trends:**

New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.

## **TEXT BOOKS**

1. Bandura, A. (2018), Towards a psychology of Human Pathways and Reflections, Perspectives on Psychological Science, 13(2)130-136
2. Bennet, Elisabeth E. (2014). Introducing New Perspectives on Virtual Human Resource Development Advances in Developing Human Resources. 16(3) 263 –280
3. Cast, C. (2018). 6 ways to take control of your career development if your company does not care about it, Harvard Business review, web article 1-4

## **REFERENCE BOOKS**

1. Cho, Y. & Egan, T. M. (2009). Action Learning Research and Conceptual Framework. Human Resource Development Review 8, 431-462
2. Mankin, D., (2009). Human Resource Development, Oxford University Press Chapter- 4, 6, 7, 9
3. McLean, Gary N., McLean L. (2001). If we can't define HRD in one country, how can we define it in an international context? Human Resource Development International

## Organizational Democracy And Industrial Relations

Course Code: 23BCD118	Continuous Evaluation:40
Credits: 04	End Semester Examination:60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of the concept of Consumer.	

### COURSE OBJECTIVES (COs)

1. To make learners understand the important concepts of Organisational democracy and industrial relations
2. To apply the concepts of Organizational democracy and industrial relations
3. To make students aware regarding trade unions, workers participation in management, collective bargaining, industrial disputes and grievance handling.
4. To make learners understand various labour enactments through the pedagogy of case discussions and the practices of Indian Organizations
5. To appraise the various legal enactments related to Industrial relations

### COURSE LEARNING OUTCOMES (CLOs)

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Explain the organizational democracy and industrial relations in a changing environment.
2. Examine the effectiveness of trade unions and to analyze the legal framework of trade unions.
3. Identify the role of workers' participation in management and collective bargaining.
4. Analyze industrial disputes and implementation of its legal provisions and to evaluate the effectiveness of grievance redressal mechanism;
5. Appraise the various legal enactments related to Industrial relations.

### MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)

COs	CLOs	01	02	03	04	05
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### COURSE CONTENT

#### UNIT-I

#### **Organisational Democracy and Industrial Relations: Introduction**

Organisational Democracy: Concept, definition, nature of organisational democracy. elements, significance of organisational democracy. Industrial Relations: Concept Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

## **UNIT-II**

### **Trade Union: Theoretical and Legal Framework**

Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.

## **UNIT-III**

### **Workers' Participation and Collective Bargaining**

Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful, Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.

## **UNIT-IV**

### **Industrial Disputes and Grievance Redressal**

Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees' grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.

## **UNIT-V**

### **Other Labour Enactments**

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only).

## **TEXT BOOKS**

1. D. P Sahoo (2019), Employee Relations Management - Texts and Cases, SAGE Publishing India
2. Mamoria, Mamoria and Gankar (2010), Dynamics of Industrial Relations. Himalaya Publishing House, Delhi.
3. Monappa Arun (2012), Industrial Relations and Labor laws. Tata McGraw Hill Edition, New Delhi
4. Monappa, A., Nambudiri, R., & Selvaraj P. (2012), Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.

## **REFERENCE BOOKS**

1. Padhi, P. K. (2019), Industrial Relations and Labour Law. New Delhi: PHI Learning.
2. Sharma, J. P. (2018), Simplified Approach to Labour Laws. Bharat Law House.
3. Sinha, P.R.N., Sinha, Indu Bala and Shekhar (2017), Seema Priyadarshini, Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
4. Srivastava, S. C. (2009), Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.

<b>Rural Development</b>	
Course Code: 23BCD119	Continuous Evaluation: 40
Credits: 04	End Semester Examination: 60
L-T-P : 4-0-0	Course Type: Discipline Specific Elective
Prerequisite: Student must have basic knowledge of rural financing and government initiatives for rural development	

### **COURSE OBJECTIVES (COs)**

1. To acquire knowledge on various aspects of rural development
2. To acquaint students with the various programmes of rural development.
3. To understand to make start-up plans for new ventures development in rural areas.
4. To understand the rural infrastructure development and programmes.
5. To Critically evaluate rural development programmes in India

### **COURSE LEARNING OUTCOMES (CLOs)**

The syllabus has been prepared in accordance with National Education Policy (NEP). After completion of course, students would be able to:

1. Analyses and examine the various rural skill development and capacity building programmes.
2. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.
3. Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India.
4. Assess the impact of infrastructure development in rural India.
5. Evaluate the rural development programmes in India.

### **MAPPING MATRIX COURSE OBJECTIVES (COs) & COURSE LEARNING OUTCOMES (CLOs)**

CLOs COs	01	02	03	04	05
<b>01</b>					
<b>02</b>					
<b>03</b>					
<b>04</b>					
<b>05</b>					

### **COURSE CONTENTS**

#### **UNIT-I: Introduction**

Concepts and Connotations of Rural Development; Basic Elements of Rural Development;

Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

### **UNIT-II: Leveraging & Demographic Dividend**

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation

### **UNIT-III: Rural Economy of India**

Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship. Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives. monitoring of the programmes, Role of Corporate sector in Rural Development

### **UNIT-IV: Rural Infrastructure**

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

### **UNIT-V: Rural Development Programmes in India**

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organizations, Self-Help Groups, Evaluation and

### **TEXT BOOKS:**

1. Dutta, S. K., & Ghosh, D. K. (2020). Empowering Rural Women. New Delhi: Akansha
2. Dutta, S. K., & Ghosh, D. K. (2016). Institutions for Development: The case of Panchayats. New Delhi: Mittal Publications.
3. Hussain, T., Tahir, M., & Tahir, R. (2020). Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt. Ltd.,

### **REFERENCE BOOKS:**

1. Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd.
2. Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing Corporation.
3. Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage text.

# **Summer Internship Project Guidelines**

**SUMMER INTERNSHIP PROJECT**

**B.COM. Programme**



**Faculty of Management & Commerce**  
**Department of Commerce**

## Faculty of Management & Commerce

### Department of Commerce

#### B.COM V Semester

**Course Title: SUMMER INTERNSHIP PROJECT**

**Course Code: 25BCH506P**

**Credit Units: 4**

L	T	P	TOTAL CREDIT UNITS
0	0	8	4

#### Internal Marks

Review 1	20
Review 2	20
Report & Final submission	20
Total	60

**External Marks: 40**

**Introduction:** The Summer Internship is a mandatory Non-teaching Credit Course and is an important component of the B.COM Programme. Under the program, the students are required to undertake an internship assignment within assigned companies for hands-on corporate experience and for integrating the knowledge and skills acquired. SIP also offers students the opportunity to gain industry exposure through participation in industry projects, interactions with professionals and other summer interns, and the improvement of their presentation, writing, and communication skills. SIP often acts as a gateway for final placement of students.

#### Prerequisites:

The prerequisite for this course is a basic understanding of specific Business concepts, research methodology, and quantitative techniques.

#### COURSE OBJECTIVES (COs)

SIP is designed for students to:

- Transfer their analytical, integrative, team skills honed in the classroom to the workplace;
- Understand the complexities of the corporate world first hand;
- Focus on a narrow problem within a selected topic/field – typically a micro theme – to facilitate an in-depth study using quantitative/qualitative measurement tools to organize and analyze data, intensively focusing on the area to arrive at reasoned conclusions about the issue or problem;

- Identify opportunities for networking with people in industry/ corporates/ organizations;
- Aim for pre-placement offers where feasible/appropriate.

## **COURSE LEARNING OUTCOMES (CLOs)**

The specific student learning outcomes expected of the project are:

- To equip the student to apply concepts, theories, models, and tools in real life, projects and problems.
- Learn to apply the Conceptual knowledge in real life scenarios or case situations across diverse industry sectors.
- To synthesize information to arrive at a coherent conclusion and evaluate the implications for the recommendations presented.
- To critically reflect on his or her development of knowledge, skills and techniques during the preparation of the Summer Internship Project.

## **GUIDELINES FOR SUMMER INTERNSHIP**

- It is mandatory for students to be engaged in a summer internship with an organization for a period of 6-8 weeks.
- Students on joining the internship at the concerned Industry / Organization, submit the details of the mentor and organization to the allotted SRM Faculty.
- The student should be in constant touch with the allotted SRM faculty mentor.
- The student after discussing with industry mentor should work on the summer internship project and intimate the same to SRM Faculty.
- On completion of the internship students will submit a Summer Internship Report at the organization as well as Faculty of Commerce and Finance , SRM University, Delhi-NCR, Sonapat ) and will give final presentation in front of Evaluation Committee.
- Summer Internship Completion Certificate to be obtained from the Organisation .

### **Beginning Stage**

- I. Every student will be allotted a faculty mentor from the department and a mentor from the company. The faculty mentor will be the guide to the student during SIP preparation. Any problem related to SIP faced by the student must be reported to his/her faculty member.
- II. Every student must submit an Initial Internship Report (IIR) (**Annexure- I**) before starting of internship to his/her faculty mentor.

### **Code of Conduct during SIP**

- a) Students will abide by the applicable policies and norms of the Organization during the period of internship.
- b) The students are expected to first understand the organization and the industry/field in which the organization is operating, in order to make a meaningful difference with the quality of his/her work
- c) The organization has the right to terminate students from the internship at any time due to inappropriate behavior and/or non-cooperation with the internship process and/or continued non-performance in assignment or any other reason the organization deem so fit.

- d) It is strongly advised that a student takes this internship with utmost seriousness.
- e) The students are expected to concentrate on the specific topic of their study, objectives, rationale, and need to adopt a methodology and identify a suitable analysis procedure for the completion of the study.
- f) It is expected that all students will adhere to the proper standards of intellectual honesty and professional propriety in their conduct.
- g) Students are advised not to do anything directly or indirectly which may create a poor impression about the University. Any student found disregarding any of the norms would be liable for disciplinary action, including rustication depending upon the severity of the offence.
- h) The students should ensure that the data and other information used in the study report is obtained with the permission of the institution concerned.
- i) Every student must submit an Internship Progress Report (IPR) (**Annexure- II**) on every fortnight post submission of Initial Internship Report to his/her faculty mentor.
- j) In case a student wants to take an off they should take permission from their corporate guide and faculty mentor.
- k) No student should copy or use confidential information of the organization. All students are required to maintain strict confidentiality of any information.

### **Completion Stage**

- a) At the end of the internship, the student shall prepare Internship Completion Report (ICR) (format attached as **Annexure- III**).
- b) The student may be required to make a presentation to the Industry Mentor.

As proof of completion of the internship, the student intern will obtain an Internship Completion Certificate from the organization/company/Industry Mentor. The Faculty Mentor will obtain a performance evaluation from the Industry Mentor/Supervisor in terms of OS (Outstanding), EE (Exceeded Expectations), ME (Met Expectations), and BE (Below Expectations) **Annexure (IV)**.

### **After completion**

- A. The student intern shall submit the **SIP Report (With certificate)** to the Faculty Mentor during final evaluation of SIP.
- B. The student must make a detailed presentation during the formative and summative assessment of SIP.

### **SUMMER INTERNSHIP REPORT: Basic Requirements**

- Students are required to prepare a project report during the internship and submit the hard copy of the project at the end of the internship.
- Students are required to make two hard-bound copies of internship report in the recommended format.
- The copies must be signed by the Head /Dean and Faculty mentor.
- Detailed format and guidelines for writing the report are attached herewith for student's reference.

**Annexure I: INITIAL INTERNSHIP REPORT (IIR)**

**Reporting Date** :

**Name of the student intern** :

**Name of the company** :

**Company Mentor** :

**Faculty Mentor** :

**Project start date** :

**Project's broad area (like HR/M/F)** :

:

**How will the project be performed?**

**Expected Project learnings:**

**Name of Faculty Mentor** :

**Signature**

**Name of Company Mentor** :

**Signature**

**Annexure II: INTERNSHIP PROGRESS REPORT (IPR)**

**Submission Date** :

**Name of the student intern** :

**Company Mentor** :

**Faculty Mentor** :

**Project title** :

**Objectives of the study**

**Activities completed since the last report** :

**Activities stalled, if any** :

**Activities planned for the next fortnight** :

**Signature of Student**

**Signature of Faculty Mentor**

**Annexure III: INTERNSHIP COMPLETION REPORT (ICR)**

**Completion Date** :

**Name of the student intern** :

**Faculty Mentor** :

**Company Mentor** :

**Project Title** :

**Status of Project** :

**Skills Acquired** :

**Project Learnings** :

**Learning Gaps (if any)** :

**Challenges Faced** :

**Proposed Solutions:**

**Signature of Student**

**Signature of Company Mentor**

**Signature of Faculty Mentor**

**Annexure IV: INTERNSHIP SUPERVISOR EVALUATION FORM**

**INTERNSHIP SUPERVISOR EVALUATION FORM**

This evaluation is designed primarily to provide feedback for intern performance and related issues to assist the student. This form is to be completed and submitted at the end of the semester.

Evaluate the intern's performance using following metrics: **OS** (Outstanding Performance), **EE** (Exceeded Expectation), **ME** (Met Expectation), **BE** (Below Expectation)

INDUSTRY SUPERVISOR INFORMATION					
NAME:		JOB TITLE:			
ORGANIZATION'S NAME:		PHONE NUMBER:			
EMAIL ADDRESS:					
INTERNSHIP INFORMATION					
STUDENT'S NAME:					
STARTING DATE (DD/MM/YYYY):		COMPLETION DATE (DD/MM/YYYY):			
ABOUT THE INTERN					
1. Please evaluate this student intern on the following items by checking the appropriate rating.		OS	EE	ME	BE
i.	Arrived to work on-time				
ii.	Behaved in a professional Manner				
iii.	Effectively performed assignments				
iv.	Oral communication skills				
v.	Written communication skills				
vi.	Computer Skills				
vii.	Ability to work with others				
viii.	Ability to adapt to a variety of Tasks				
ix.	Decision-making, setting priorities				
x.	Reliability and dependability				
xi.	Attention to accuracy and details				

xii.	Willingness to ask for help and guidance				
xiii.	Quality of work				
xiv.	Demonstrated critical thinking and problem solving skills				
xv.	Making and meeting deadlines				
xvi.	Seemed interested in and enthusiastic about the internship experience				

<p><b>SUPERVISOR NAME WITH SIGNATURE &amp; SEAL</b></p>	<p><b>STUDENT NAME &amp; SIGNATURE</b></p>
---	--

**Internship & Placement Coordinators:**

**Dean, Faculty of Management and Commerce**

## **Annexure V: FORMAT FOR SUMMER INTERNSHIP(SIP) PROJECT**

Each student should strictly follow either of the formats (A or B) given below for his/her summer internship project.

### **Format A**

### **Table of Contents**

<b>S. No.</b>	<b>Particular</b>	<b>Page No</b>
	Front Page	i.
	Summer Internship Completion Certificate	ii.
	Internship Supervisor Evaluation Report	iii.
	Student's Declaration	iv.
	Acknowledgement	v.
	Executive Summary	vi.
	Table of Contents	vii.
	List of Tables	viii.
	List of Figures	ix.
1	<b>Introduction</b> 1.1 Industry Overview 1.2 Company Overview 1.3 Introduction to the Research Topic	1-20
2	<b>Review of Literature (Minimum 20 reviews)</b>	21-30
3	<b>Research Methodology</b> 3.1 Research: Meaning and Definition 3.2 Research Methodology: Meaning and Definition 3.3 Research design 3.4 Data Collection Design 3.4.1 Sources of Data Collection(Primary and secondary sources) 3.4.2 Data Collection Instrument (e.g. Questionnaire) 3.4.3 Sampling Design 3.4.3.1 Universe/ Population 3.4.3.2 Sample 3.4.3.3 Sampling Unit 3.4.3.4 Sample Size 3.4.3.5 Sampling Technique 3.5 Data Analysis Design	31-40
4	Data Analysis and Interpretation	41-60
5	Findings & Suggestions	61-65
6	Conclusion	66-70
	Bibliography	71-75
	Annexure	I
	Annexure (a) Questionnaire	II
	Annexure (b) Any other supporting Document	III
	Plagiarism Report	IV
	AI- Plagiarism Report	V

**Format B (Where student has worked on any software or Technology during SIP) :**

<b>Chapter</b>	<b>Content</b>	<b>Page No.</b>
1	<b>1. Introduction</b> 1.1 Background: Briefly describe the organization and its industry. 1.2 Objective of the Internship: State the purpose and goals of the internship.	
2	<b>2. Internship Activities</b> 2.1 Description of Tasks and Responsibilities you were assigned 2.2 Projects/Modules Undertaken: Describe any specific projects you worked on. 2.3 Tools and Technologies Used: List any software, tools, or technologies you used during the internship. 2.4 Skills Acquired: Mention any new skills you learned. 2.4.1 Professional Skills: What professional skills did you develop? 2.4.2 Technical Skills: Any technical skills or knowledge gained. 2.4.3 Personal Growth: Reflect on how the internship contributed to your personal development.	
3	<b>3. Challenges and Solutions</b> 3.1 Challenges Faced: Describe any difficulties you encountered. 3.2 Solutions and Strategies: How did you overcome these challenges?	
	<b>Conclusion</b> - Summarize your overall experience, key learnings, and how the internship has influenced your career goals.	
	<b>Appendices</b> - Include any additional material, such as charts, graphs, or detailed descriptions of projects.	
	<b>References</b> - List any books, articles, websites, or other resources you referred to during your internship.	

## **Formatting Guidelines**

- a. Total length of report approximately **20000-25000 words** (80-100 A4 Size pages)
- b. The page for project should be **A4 size Good Quality** paper.
- c. Font Type – Times New Roman.
- d. Font size
  - i) Main heading: 16 (Bold Font, Capitalize Each Word)
  - ii) Subheading: 14 (Bold Italics Font (Capitalize Each Word))
  - iii) Text body of project: 12 (Unbolded, non-italics)
- e. Line spacing should be 1.5
- f. Maintain a single-inch Margin on all four sides of A4 size paper.
- g. Each page should have a Page number beginning from the introduction.
- h. All tables, charts, graphs, and big equations should be numbered properly.

### Instructions for the Table

- i) The Title of the table must be written **above the table** in the format given below:

**Table 1.1: Title of the table (Numbered Chapter-wise) and Center Aligned**

**Table 2.1 Title of the table (Numbered Chapter-wise) and Center Aligned**

### Instructions for the Figures

- ii) The Title of the figure must be written **below the figure** in the format given below:

**Figure 1.1: Title of the table (Numbered Chapter-wise) and Center Aligned**

**Figure 2.1 Title of the table (Numbered Chapter-wise) and Center Aligned**

- i. Below each table the source of data must be mentioned.
- j. Content on each page should be justified aligned
- k. Report should be hardbound with black color, and golden printed with Front Page Title as per the format attached.
- l. The front title page should be on the cover page.
- m. The student should ensure that there are no grammatical and spelling errors in the report.
- n. Follow American Psychological Association (APA) Guidelines for preparation of manuscript in-text citations and references. The format of the same is as under,

**i) For In-text Citations**

1. Single Author (Agarwal, 2002)
2. Two Authors (Agarwal and Shah, 2002)
3. More than 2 Authors (Agarwal, Roosa, and Shah, 2002) or (Agarwal, et al., 2002)

**ii) For Research Paper**

1. Nameoftheauthor,lastname first.
2. Title of article, in quotation marks.
3. Name of periodical indicated in italics.
4. The date of the issue.
5. The pagination (Page number)

*Example*

Robert V. Roosa, "Coping with Short-term International Money Flows", *The Banker, London*, September, 1971, p. 995.

**iii) For books in Tabular Format**

1. Name of author, last name first.
2. Title indicated initialics.
3. Place, publisher, and date of publication.

S.No.	Title of the Book	Authors Name	Year of publication and Edition	Publisher Details and Place of Publication
-------	-------------------	--------------	---------------------------------	--

**iv) For Websites**

S.No.	Title of the Webpage	Date of Access	Link of the Webpage
-------	----------------------	----------------	---------------------

**Additional Information:**

1. Students and Mentors' interaction time as per mentor availability.
2. **Plagiarism report guidelines**

**Objectives:**

- To develop systems to detect plagiarism and to set up mechanisms to prevent student committing the act of plagiarism.

**Zero Tolerance Policy in core area:**

- The core work carried out by the student shall be based on original ideas and shall be covered by Zero Tolerance Policy on Plagiarism.
- The core work shall include an executive summary, introduction, review of literature, research methodology, results, conclusions and recommendations.

**Zero Tolerance Policy- Limits**

- Plagiarism – below 20 % (**excluding References**)
- AI- Plagiarism – below threshold limit (i.e. \*) (**excluding References**)
- **Only the University Library-generated Plagiarism and AI-Plagiarism report will be accepted.**

# **FORMATS FOR THE REPORT**

# **(For Front Title page)**

## **Summer Internship Project**

A study on...(Title)

**Prepared by**

Student Name

Enrollment Number: XXXXXX

B.COM V Semester

Batch

**Under the guidance of**

Name of the Faculty Guide

ACADEMIC YEAR

20.....



**Submitted to**

**Department of Commerce**

Faculty of Management & Commerce

SRM University, Delhi-NCR, Sonapat, Haryana

**(For Inner title page)**

## Summer Internship Project

A study on...(Title)

**Prepared by**

Student Name

Enrollment Number: XXXXXX

B.COM V Semester

Batch

**Under the guidance of**

Name of the Faculty Guide

ACADEMIC YEAR

20.....



**Submitted to**

**Department of Commerce**

Faculty of Management & Commerce

SRM University, Delhi-NCR, Sonapat, Haryana

**Internship Completion Certificate (by Company)**

## **Internship Supervisor Evaluation Form**

## **Student's Declaration**

I undersigned \_\_\_\_\_ a student of Department of Commerce, Faculty of Management & Commerce, SRM University, Delhi- NCR, Sonapat, Haryana, B.COM V semester, declare that Summer Internship Project titled “ \_\_\_\_\_ ” is a result of my/our own work and my/our indebtedness to other work publications, references, if any, have been duly acknowledged. If I/we are found guilty of copying any other report or published information and showing as my/our original work, I understand that I/we shall be liable and punishable by University, which may include ‘Fail’ in examination, ‘Repeat study & re- submission of the report’ or any other punishment that University may decide.

Mentor's Signature

Mentor Name:

Students' Signature

Student Name:

Student Enrollment No.:

Dean

Faculty of Management and Commerce

# Live project/Research Project Guidelines

For the students of B.Com. (Hons.)



**SRM**  
UNIVERSITY  
DELHI-NCR, SONEPAT

## Live Projects & Research Projects

23BCH405P	Live Project-I
23BCH606P	Live Project-II
23BCH706P	Research Project-I* (Students pursuing Hons. with Research degree)
23BCH805P	Research Project-II**(Students pursuing Hons. with Research degree)
23BCH804P	Dissertation* (Students pursuing Hons. degree)

## **Faculty of Management & Commerce**

### **Live Project/Research Project Guidelines**

#### **INTRODUCTION**

The live project is a mandatory as non-teaching credit course and is an important component of B.Com.(Hons.) program. A live project consists of hands-on practical training, industry exposure with Live Projects, Assignments, Tests and Mentorships & Networking with Industry People. Live Project "bridges" the learning gap in Industry not only through practical training but also by practical exposure / experience to live projects. This is a substantial, sustained and independent exercise in conducted with industry with respect to any problem or project and produced by an individual student may involve substantial data collection in the field with the work presented as a written report, which demonstrates at an appropriate level and in an area relevant to the chosen degree of the student.

#### **COURSE OBJECTIVES (COs)**

- To help students stimulate their minds to think coherently by working in different projects or problems across diverse industry sectors.
- To select, evaluate and apply critical management thinking to an industry/sectoral issue or problem
- To critically evaluate the techniques and processes used to investigate an important organizational issue or problem.

#### **STUDENT LEARNING OUTCOMES (CLOs)**

The specific student learning outcomes expected of the dissertation are:

- To equip the student to apply concepts, theories, models, and tools in real life or in live projects and problems.
- To critically assess, evaluate and predict current and future metrics, research technologies, and research output related to the problem areas, projects or the subjects.
- Learn to apply the conceptual knowledge in real life scenarios or case situations across diverse industry sectors.
- To synthesize the information to arrive at a coherent conclusion and evaluate the implications for the suggested recommendations.

#### **SUPERVISION**

- Each student to be guided by an allotted mentor/faculty of SRM University (Faculty of Management).

#### **GUIDELINES FOR LIVE PROJECT**

- It is mandatory for students to prepare a live project report under the guidance of a mentor from the Department itself.
- The student should be in constant touch with the allotted SRM faculty mentor.

- Students will submit live project report in the department, Faculty of Management (SRM University) and will give final presentation in front of Evaluation Board.

## Evaluation matrix for Live Project/Research Project

### Internal Evaluation

#### 1. Live Projects/ Research Project

Live Projects and Industry Visit Continuous Assessment & Evaluation Details					
Assessment tool	Use of Technology/ Identification of Projects	Project Presentation	Viva -voce	Project Report	Total
Weightage	10	20	15	15	60

### External Evaluation

Assessment	Record File	Viva- Voce	Total
Marks	20	20	40

### Format of Live project

Each student should strictly follow the format given below for his/her live project.

### Content Specifications

i. Front Page
ii. Student's Declaration
iii. Acknowledgement
iv. Table of Content
v. List of Tables
vi. List of Figures
(Main body of report)
1. Introduction to the topic
1.1 Industry Overview
1.2 Company Overview
2. Review of Literature
3. Research methodology
3.1 Research design
3.2 Data sources (Primary and secondary sources)
3.3 Data Collection Instrument (for e.g. Questionnaire)
3.4 Sampling Design
4. Data Analysis and Interpretation
5. Findings & Suggestions
6. Conclusion
7. Bibliography
Annexure

Annexure (a) Questionnaire  
Annexure (b) Plagiarism report

## Formatting Specifications

- I. The page for project should be A4 size paper.
- II. Font Type – Times New Roman.
  - a. **Font size For the Main heading: 16 (Bold Font, Capitalize Each Word)**
  - b. **For the Sub heading: 14 (Bold Italics Font (Capitalize Each Word)**
  - c. **For the text of project: 12 (Non-italics)**
- III. Line spacing should be 1.5
- IV. Maintain Single inch Margin on all four sides of A4 size paper.
- V. Each page should have a Page number.
- VI. All tables, charts, graphs, big equations should be numbered properly
- VII. Below each table the source of data must be mentioned
- VIII. Content on each page should be justified and left aligned
- IX. Report should be hardbound with black color, with Front Page Title as per the format.
- X. The front title page should be on the cover page.
- XI. The student should ensure that there are no grammatical and spelling errors in thereport.
- XII. Follow American Psychological Association (APA) Guidelines for preparation of manuscript references. The format of the same is as under.

### *Example*

Robert V. Roosa, "Coping with Short-term International Money Flows", *The Banker, London*, September, 1971, p. 995.

**NOTE:** Total length of report

**Live Project-** 12000 - 16000 words (30 to 40 A4 Size pages)

**Research Project/Dissertation-** 32000-40000 words (80-100 A4 Size pages)

# Plagiarism Report Guidelines

## OBJECTIVES

- To develop systems to detect plagiarism and to set up mechanisms to prevent student committing the act of plagiarism.
- Zero Tolerance Policy in core area:
- The core work carried out by the student shall be based on original ideas and shall be covered by Zero Tolerance Policy on Plagiarism.
- The core work shall include abstract, summary, hypothesis, observations, results, conclusions and recommendations.
- Software permitted for plagiarism check:
  - Turnitin
  - iThenticate
  - URKUND
- Limit of Plagiarism
  - Up to 25 percent similarity index is permitted in order to submission of live project.
- Rewarding the best work
  - The best one project work report from respective courses will be rewarded. The student will also receive a certificate of appreciation.
- The parameter for selection of top live project work is based on live projects having practical use and offering solution to the chosen industry problem.

**Indicative Formats to be used**  
**(For Front Title page)**

**Live project report**  
A study on ... **(Title)**

**Prepared by**

**(Student Name)**

(Enrollment Number: **XXXXXXX**)

B.Com. Batch ( )

**Under the guidance of**  
**(Name of the Faculty Guide)**

ACADEMIC YEAR

( )



**Submitted To**

Faculty of Management & Commerce  
SRM University, Delhi-NCR, Sonipat, Haryana

## Student's Declaration

I undersigned\_\_\_\_\_a student of Faculty of Management, SRM University, Delhi- NCR, Sonipat, Haryana, BBA \_\_\_ semester, declare that live project titled “\_\_\_\_\_” is a result of my/our own work and my/our indebtedness to other work publications, references, if any, have been duly acknowledged. If I/we are found guilty of copying any other report or published information and showing as my/our original work, I understand that I/we shall be liable and punishable by University, which may include ‘Fail’ in examination, ‘Repeat study & re-submission of the report’ or any other punishment that university may decide.

(Signature)

Name of Student:

Enrollment Number:

Mentor's Signature

Mentor's Name