Annexure - 1

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SHRI VISHWAKARMA SKILL UNIVERSITY
(Enacted by the Act 25 of 2016, State of Haryana)
DUDHOLA, PALWAL

SVSU

Bachelor of Commerce (Honours/Honours with Research)

NCrF Level 5.5/ 6

2023-27 (Semester 3 onwards)

And

Academic Session 2024- 2025 onwards

Revised Version 2 – July 2025

Prepared By:
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Scheme and Syllabus - Bachelor of Commerce (Honours/ Honours with Research)

1.1 Introduction

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or the policy) envisages a new and forward-looking vision for India's higher education system. It recognizes that higher education plays an extremely important role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. The NEP 2020 notes that "higher education significantly contributes towards sustainable livelihoods and economic development of the nation" and "as India moves towards becoming a knowledge economy and society, more and more young Indians are likely to aspire for higher education."

The National Higher Education Qualifications Framework (NHEQF) envisages increased flexibility and choice of courses of study by students, particularly at the undergraduate level. A wide choice of subjects and courses, from year to year, will be the new distinguishing feature of undergraduate education. Students who wish to change one or more of the opted courses within the programme(s) of study that they are pursuing may do so at the beginning of each year, as long as they are able to demonstrate the required prerequisites and the capability to attain the defined learning outcomes after going through the chosen programme and course(s) of study.

The structure and duration of undergraduate programmes of study proposed by the NEP 2020 include:

- Undergraduate programmes of either 3 or 4-year duration, with multiple entry and exit options, with appropriate certifications
- A certificate after completing 1 year (2 semesters) of study in the chosen discipline or field, including vocational and professional areas
- A diploma after 2 years (4 semesters) of study
- A Bachelor's degree after a 3-year (6 semesters) programme of study
- A Bachelor's degree with honours after a 4-year (eight semesters) programme of study
- A Bachelor's degree 'Honours with research' after a 4-year (eight semesters) programme of study if the student completes a rigorous research project in her/his major area(s) of study as specified by the HEI.

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2.0 Eligibility and Levels of Awards

Eligibility

Passed 10+2 in commerce OR 10+2 in other stream with Mathematics/ Economics or equivalent examination from any recognised board/University securing minimum 50% marks in aggregate (45%.for SC/ST Candidates of Haryana)

Or

10+2 and L4 certificate in relevant field or 10th + ITI (2 years) in relevant field with 1 language subject in Hindi or English or 10th + 2 year Diploma in relevant field

(Percentage shall be calculated on the basis of consolidated marks of Best 5 subjects mentioned in marksheet . If total number of subjects are less than 5 then consolidated marks of all subjects will be taken)

Award	Duration	Corresponding NCRF Level
UG Certificate in Commerce	**1 Year**	**4.5**
Diploma in Commerce	2 Year	5
B.Com	3 Years	5.5
B.Com (Hons/Hons with Research)	4 Years	6

3.0 About the Programme

The Bachelor of Commerce (B.Com)- Honours/ Honours with research programme is a 3/4 year undergraduate degree programme that divided into 6/8 semesters focusing on various aspects of business and commerce. It is designed to provide students with a strong foundation in business principles and practices, equipping them with the knowledge and skills needed to pursue a wide range of career opportunities in the business world.

The programme aims to develop students' analytical, problem-solving, and critical thinking skills, as well as their ability to communicate effectively and work in teams. Students also gain practical skills through case studies, projects, internships, and experiential learning opportunities.

The programme opens up a wide range of career opportunities in various sectors, including finance, banking, consulting, marketing, sales, human resources, supply chain management, and entrepreneurship. Graduates can pursue entry-level positions in companies or go on to pursue further education such as a Master of Business Administration (MBA) or specialized master's programmes.

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The programme has multiple entry and exit options as per NEP.

Exit Criteria after First Year of B.Com Programme

The students shall have an option to exit after 1st year of B.Com and will be awarded with a **UG Certificate in Commerce**.

Students on exit have to compulsorily complete additional 04 Credits either in a Skill based subject or work based Vocational Course or Internship/ Apprentice- ship / Social Responsibility & Community Engagement –encompassing community engagement after the second semester of minimum 08 weeks of duration

Re-entry Criteria in to Second Year (Third Semester)

The student who takes an exit after one year with an award of certificate may be allowed to re-enter in to Third Semester for completion of the B.Com Program after earning requisite credits in the First year

Exit Criteria after Second Year of B.Com Programme

The students shall have an option to exit after 2nd year of B.Com Program and will be awarded with a **UG Diploma in Commerce**

Students on exit have to compulsorily complete additional 04 Credits either in a Skill based subject or work based Vocational Course or Internship/ Apprenticeship / Social Responsibility & Community Engagement – encompassing community engagement with an NGO / Capstone Project after the fourth semester of minimum 8 weeks

Re-entry Criteria in to Third Year (Fifth Semester)

The student who takes an exit after second year with an award of Diploma may be allowed to re-enter in to fifth Semester for completion of the B.Com Program after earning requisite credits in the Second year

Exit Criteria after Third Year of B.Com Programme

The students shall have an option to exit after 3rd year of B.Com **Program and will be awarded with a degree in B.Com**.

Re-entry Criteria in to Fourth Year (Seventh Semester)

The student who takes an exit after third year with an award of B.Com may be allowed to re-enter in to Seventh Semester for completion of the B.Com (Honours) or B.Com(Honours with Research) Program after earning requisite credits in the Third year.

Minimum eligibility criteria for opting the course in the fourth year will be as follows:

1. **B.Com (Honours with Research):** Minimum 75% marks or equivalent CGPA in B.Com Degree up to Sixth Semester.
2. **For B.Com (Honours)**: B.Com Degree

* Additionally for Qualification assessment/Certification for Exiting student . The student will have to undertake remaining hours of training in the vocation .

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4.0 Programme Outcomes

The Programme outcomes are as follows:

Student will be able to:

PO1: Demonstrate extensive and coherent knowledge of commerce and its applications in real business world

PO2: Understand various concepts and theories in business and accounting providing strong academic foundation.

PO3: Acquire various soft skills required to manage complete business situation.

PO4: Formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders & entrepreneurs with values.

PO5: Conduct research and allied business administrations.

Programme Educational Objectives (PEOs):

PEO 1: To train the students in contemporary skills in accounting/finance /management and proactive thinking to ensure effective performance in the dynamic socioeconomic and business ecosystem

PEO 2: To groom the students to work effectively and efficiently in multicultural and multidisciplinary teams

PEO 3: To encourage and train the students to pursue entrepreneurship and be leaders of change with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy &Society.

Programme Specific Objectives (PSOs):

PSO – 1: Learners will learn relevant financial and managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 2: Learners will acquire practical skills to work as accountant, e-Commerce manager, financial analyst and other financial and business development services

PSO -3: Learners will be able to do higher education and advance research in the field of commerce and finance

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5.0 Qualifications targeted:

Year 1- Office Operation Executive (MEP/Q0207)

Year 2- Accounts/Finance Executive (BSC/Q8101)

Year 3- Public Accountant (MEP/Q5104) / Financial Analyst

6.0 Details:

Scheme of the Programme

Semester 1: 22 Credits

Semester 2: 22 Credits

Semester 3: 22 Credits

Semester 4: 22 Credits

Semester 5: 22 Credits

Semester 6: 22 Credits

Semester 7: 22 Credits

Semester 8: 22 Credits

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Details of B. Com (Honours./Honours with Research) Programme

SEMESTER- I

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC01	Fundamentals of Management & Organisational Behaviour	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC02	Managerial Economics	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBE01	Marketing Management	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBM01	Entrepreneurship	MDE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBA01	Business Communication	AEC	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBS01	Fundamentals of Computer	SEC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
24UMBV01	Business Mathematics	VAC	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
	Total		**16**	**4**	**2**	**22**	**240**	**60**	**60**	**300**	**660**	**180**	**420**	**600**	**70**	**30**	**100**	**700**

Additional Audit Course (Non Credit but compulsory) (2-0-0) in Foreign Languages(German/Japanese/Korean/other) – (Course Code to be provided later) is to be completed by the student in the entire duration of program in 3 years

SEMESTER- II

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC03	Financial Accounting	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC04	Business Statistics	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBE02	E-Commerce	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBM02	Professional Ethics and Values	MDE	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBA02	Employment Readiness	AEC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
24UMBS02	Basics of Digital Marketing	SEC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBV02	Industry Project	VAC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
	Total		**14**	**4**	**4**	**22**	**210**	**60**	**120**	**270**	**660**	**150**	**350**	**500**	**140**	**60**	**200**	**700**

Job Role : Office Operation Executive (MEP/Q0207)

SEMESTER- III

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC05	Cost Accounting	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC06	Income Tax	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBE03	Consumer Behaviour	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBM03	Business Law	MDE	3	0	0	3	45	0	0	45	90	30	70	100	-	-	-	100
24UMBA03	Organisational Ettiquets	AEC	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBS03	Tally	SEC	0	0	3	3	0	0	90	0	90	-	-	-	70	30	100	100
24UMBV03	Environmental Studies	VAC	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
	Total		**16**	**3**	**3**	**22**	**240**	**45**	**90**	**285**	**660**	**180**	**420**	**600**	**70**	**30**	**100**	**700**

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SEMESTER- IV

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC07	Corporate Accounting	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC08	Business Research	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC09	Goods & Service Tax & Custom law	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC10	Applied Personal Finance	DSC	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBE04	Sales and Distribution Management	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC11	Financial Institutions & Markets	DSC	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBA04	Excel	AEC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
Total			16	4	2	22	240	60	60	300	660	180	420	600	70	30	100	700

Job Role: Accounts/Finance Executive (BSC/Q8101)

SEMESTER- V

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC12	Security Analysis and Portfolio Management	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC13	Financial Management	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC14	Financial Modelling	DSC	0	0	4	4	0	0	120	0	120				70	30	100	100
24UMBE05	Human Resource Management	DSE	3	0	0	3	45	0	0	45	90	30	70	100	-	-	-	100
24UMBC15	Insurance and Risk Management	DSC	3	0	0	3	45	0	0	45	90	30	70	100	-	-	-	100
24UMBE06	Social Media Marketing	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
Total			18	4	4	22	225	45	120	270	660	150	350	500	70	30	100	600

SEMESTER- VI

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC16	Auditing and Corporate Governance	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBE07	Customer Relationship Management	DSE	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBE08	Indian Knowledge System in Management	DSE	2	0	0	2	30	0	0	30	60	30	70	100	-	-	-	100
24UMBS04	Internship	SEC	0	0	14	14	0	0	420	0	420	-	-	-	245	105	350	350
Total			6	2	14	22	90	30	420	120	660	60	140	200	245	105	350	550

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Job Role : Public Accountant (MEP/Q5104) / Financial Analyst

SEMESTER- VII (Tentative)

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC17	Advanced Statistical Analysis	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC18	Advanced Excel and Spreadsheet Modelling	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC19	Report Writing	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC20	Data Visualisation -I	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC21	Data Analytics with SPSS	DSC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
24UMBE09	Service Marketing	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
	Total		**15**	**5**	**2**	**22**	**225**	**75**	**60**	**300**	**660**	**150**	**350**	**500**	**70**	**30**	**100**	**600**

SEMESTER- VIII (Honours with Research) (Tentative)

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC22	Data Visualisation-II	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC23	Basic Econometrics	DSC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
24UMBE10	Advertising and Personal Selling	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBS05	Research Project/Dissertation	SEC	0	0	12	12	0	0	360	0	360	-	-	-	210	90	300	300
	Total		**6**	**2**	**14**	**22**	**90**	**30**	**420**	**120**	**660**	**60**	**140**	**200**	**280**	**120**	**400**	**600**

SEMESTER- VIII (Honours without Research) (Tentative)

Course Code	Subject	Category	Credit				Notional Hours					Marks (Theory)			Marks (Practical)			Marks
			T	Tu	P	To	T	Tu	P	O/A*	To	I	E	To	I	E	To	Total
24UMBC24	Data Visualisation	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC25	Basic Econometrics	DSC	0	0	2	2	0	0	60	0	60	-	-	-	70	30	100	100
24UMBE11	Advertising and Personal Selling	DSE	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC26	Python for Financial Analytics	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBC27	Social Entrepreneurship	DSC	3	1	0	4	45	15	0	60	120	30	70	100	-	-	-	100
24UMBS06	Project	SEC	0	0	4	4	0	0	120	0	120	-	-	-	70	30	100	100
	Total		**12**	**4**	**6**	**22**	**180**	**60**	**180**	**240**	**660**	**120**	**280**	**400**	**140**	**60**	**200**	**600**

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SEMESTER-I

Course Title: Fundamentals of Management & Organisational Behaviour

Course Credit: 4(3-1-0)

Course No. 24UMBC01 **Max. Marks: 100(30I+70E)**

Course Objective:

The purpose of the course is to provide fundamental knowledge and exposure to the concepts, theories and practices in the field of management. It equips students to understand individual and group behaviour at work place.

Learning/ Course Outcomes:

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

CO1: Understand the processes of management and appreciate theories of management.

CO2: Discuss managerial skills and functions.

CO3: Understand individual and group behaviour at work place along with different motivational theories.

CO4: Apply conflict organisational resolution strategies in the organization

CO5: Discuss leadership styles and the process of personality.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Concept, Nature, Process and Significance of management; Managerial levels, Skills, Functions and Roles; Management Vs. Administration; Contingency Management theories by - F. W. Taylor, Henry Fayol and Elton Mayo
Unit-II (CO2)	Functions of Management; Centralization – decentralization Organization structures - Line & Staff – functions, Leading and Staffing; Controlling – Definition, Nature, Importance, Steps, Techniques
Unit-III (CO3)	Organisation Behaviour - Definition, Scope, Importance, Concepts of Organisation Behaviour; Motivation- Definition, Theories of motivation, Mc Gregor, A.H. Maslow, Herzberg Learning- Meaning & Theories
Unit-IV (CO4)	Perception-process; Conflict – Definition, traditional Vs Modern view of conflict – Types of conflict - intra personal, interpersonal, organizational
Unit-V (CO5)	Definition, Importance, qualities of leaders, types of leaders – autocratic, democratic, free – rein; Personality- Attributes of personality, Type, Ego state, Johari window

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* **Pedagagical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Case studies
- Role Plays including -Demonstration of aspects of professional behaviour in different situations.And how to behave, communicate, and conduct oneself appropriately with all genders and PwD
- Value education classes, Career Counselling sessions
- Events/ Competitions/ Workshops/ Expert Lectures
- Life skills-based education
- Social/ community work
- Vocational education/ training/ Value added Courses
- Field visits/ Projects

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Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics/Demonstrations/e-Pitch/)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social community /field visit/value added courses)	5
Attendance	10

Suggested Readings:

1. Robbins, S. P., Coulter, M., & DeCenzo, D. A. (2021). Fundamentals of Management (11th ed.). Pearson.
2. Chabra, T.N. (2019). Principles and Practices of Management (Latest edition). Dhanpat Rai & Co. (P) Limited.
3. Robbins, S. P. (2019). Organizational Behavior (18th ed.). Pearson Education.
4. Essentials of Management, Koontz Kleihrich, Tata McGraw Hill (Lt.Ed.)
5. Organisational behaviour by K. Ashwatthapa. Himalaya Publication House. (Lt.Ed.)
6. Griffin, R. W., & Moorhead, G. (2021). Organizational Behavior: Managing People and Organizations (13th ed.). Cengage Learning.
7. Daft, R. L. (2021). The Leadership Experience (8th ed.)

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Course Title: MANAGERIAL ECONOMICS

Course No. 24UMBC02

Course Credit: 4(3-1-0)
Max. Marks: 100(30I+70E)

Course Objective:
The objective of this course is to familiarize the students with the concepts and techniques used in micro-economic theory.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Comprehend Micro-Economics and its impact on Business decision.
CO2: Understand the concept of Demand and its Forecasting.
CO3: Apply various demand concepts and theories in managerial applications.
CO4: Understand production and cost function
CO5: Appreciate various market structures.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction to Microeconomics; Marginal Analysis and its uses in the Business Decision; Opportunity Cost Principle, Law of Demand and Supply.
Unit-II (CO2)	Demand Function; Determinants of Demand; Elasticity; Demand Forecasting.
Unit-III (CO3)	Theories of Demand: Preference, Utility Function, Law of Diminishing Marginal Utility. Indifference Curve, Income and Substitution effects; Managerial Applications.
Unit-IV (CO4)	Production and Cost: The Production Function, Law of Variable Proportion, Returns to Scale: Economies & Diseconomies of Scale, Profit Maximization Constrained Optimization Approach to Developing Optimal Input Combination, Relationships, Input Demand Function, Optimal combination Of Input; Isoquant; Break Even Point.
Unit-V (CO5)	Market Structure: Profit Maximization under Different Market Structures, Perfect Competition, Monopoly, Price Discrimination, Other Pricing Strategies of Firms, Monopolistic Competition, Models of oligopoly.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:
- End term Exam/ class tests/ quiz/
- PPTs
- Cases
- Problem solving Exercises
- Events/ Competitions/ Workshops/ Expert Lectures
- Projects

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation)	5
Attendance	10

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Suggested Readings:

1. Allen, W. B., Doherty N. A., Weigelt, K., & Mansfield E. *Managerial Economics: Theory, Applications and Cases* (latest ed.). W. W. Norton & Company.
2. Bernheim, B. D., Winston, M., & Sen, A. . *Microeconomics*. McGraw Hill Education.
3. Geetika, Ghosh P.,& Roy Chowdhury, P. (2017). *Managerial Economics* (latest ed.).McGraw Hill Education.
4. Hirschey, M. . *Managerial Economics: An Integrative Approach*. Cengage Learning.
5. Koutsoyiannis, A. *Modern Microeconomics* (latest ed.). Palgrave, McMillan.
6. Mark, H. (2009). *Fundamentals of Managerial Economics* (latest ed.). Cengage Learning.
7. "Managerial Economics: Foundations of Business Analysis and Strategy" by Christopher R. Thomas and S. Charles Maurice
8. "Managerial Economics: Theory, Applications, and Cases" by Edwin Mansfield, Bruce Allen, and Norton M. Bedford
9. "Managerial Economics in a Global Economy" by Dominick Salvatore and John V. Diulio Jr.

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Course Title: Marketing Management

Course No. 24UMBE01

Course Credit: 04(3-1-0)
Max. Marks: 100 (30I+70E)

Course Objective:

To introduce the students to the concepts, strategies and contemporary issues involved in the marketing of products and services.

Learning/ Course Outcomes:

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

CO1: Analyse marketing environment in which an organization operates.

CO2: Conduct consumer research and develop market strategies.

CO3: Apply the conceptual knowledge of product and pricing to handle Product and pricing decisions.

CO4: Apply conceptual knowledge of distribution and promotion mix to create distribution system and promotional campaigns for organisations.

CO5: Discuss Emerging Trends in Marketing.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction to Marketing: Nature and Scope of Marketing, Marketing Philosophies, Marketing Mix, Customer Value, Holistic Marketing, Marketing Environment: Environmental monitoring, Understanding the impact of Macro and Micro environment on Marketing.
Unit-II (CO2)	Identifying and Selecting Markets: Consumer Buying Behaviour, Organizational Buying Behaviour, Market Segmentation, Targeting and Positioning, Marketing Research and Market Information, Strategic Marketing Planning Process: Competitor analysis, Marketing Warfare Strategies, Marketing Planning Process
Unit-III (CO3)	Product Mix Strategies: Product, Planning and Development, Product Life Cycle, New Product development, Brands, Packaging and Labelling, Developing Pricing Strategies: Setting Price, Factors influencing Price Determination
Unit-IV (CO4)	Channels of Distribution: Designing Distribution Channels, Managing Channel Conflicts, Selecting Channel Members, Promotional Mix, Advertising, Sales Promotion Public Relations, Personal Selling, Integrated Marketing Communication.
Unit-V (CO5)	Trends in Marketing: Social Media Marketing, Green Marketing, Rural marketing, Digital Marketing, other emerging trends.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/ PPTs/ and other assessments
- Cases
- Simulations
- Events/ Competitions/ Workshops/ Expert Lectures
- Value added Courses
- Projects including hypothetical product launch
- Role Plays including how to deal with different customers and their needs

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics)	5
Assignment (Project / Events/ Competitions/ Workshops/ Expert Lectures value added courses)	5
Attendance	10

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Suggested Readings:

1. Etzel, M. J., Bruce, J. W., Stanton, W. J., & Pandit, A. *Marketing* (latest ed.). New Delhi: Tata McGraw-Hill.
2. Kotler, P. & Armstrong, G. *Principles of Marketing* (latest ed.). Pearson.
3. Kotler, P., Keller, K., Koshy, L., & Jha, M. *Marketing Management: A South Asian Perspective* (latest ed.). New Delhi: Pearson.
4. Perrault. W.D (Jr.), Cannon, J.P., & McCarthy, E.J. *BasicMarketing*. New Delhi: Tata McGraw-Hill.
5. Ramaswamy, V. S. &Namakumari, S. *Marketing Management: Global perspective Indian context* (latest ed). New Delhi: Macmillan.
6. Saxena, R. *Marketing Management* (latest ed.).New Delhi: Tata McGraw Hill.

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Course Title: Entrepreneurship

Course Credit: 04(3-1-0)
Course No. 24UMBM01 **Max. Marks: 100 (30I+70E)**

Course Objective:

The objective of this course is to expose the learner to the fields of entrepreneurship development. Focus will be to train the students to develop new projects and encouraging them to start their own ventures.

Learning/ Course Outcomes:

After the completion of course, students will be able to:
CO1: Understand Entrepreneurial Ecosystem.
CO2: Conduct feasibility studies.
CO3: Develop a business plan.
CO4: Appraise various initiatives and supporting start-ups.
CO5: Understand registration process for launching start-ups.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Concept of Entrepreneur and Entrepreneurship, Entrepreneur vs. Manager, Significance of Entrepreneurship in Economic Development; Characteristics/ Qualities of Entrepreneurs, Social Entrepreneurship, Entrepreneurial Ecosystem.
Unit-II (CO2)	Start-up Idea generations and evaluation, Criteria to select a product, Types Of feasibility studies.
Unit-III (CO3)	Minimum Viable Product, Business plan, Business Model Canvas, Sources of Finance for Entrepreneurship
Unit-IV (CO4)	Government initiatives for start-up support, Role of support bodies like NIESBUD, SIDBI, Incubators.
Unit-V (CO5)	Introduction to various forms of business organization (sole proprietorship, partnership, corporations, Limited Liability company), Registration Formalities for start-ups.

***Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Career Counselling sessions
- Events/ Competitions/ Workshops/ Expert Lectures
- Cases
- Role Plays
- Social/ community work
- Development of Business Plan

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics/Demonstrations/e-Pitch/)	5
Assignment (Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work/ Business Plan/field visit)	5
Attendance	10

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Suggested Readings:

1. Barringer, B. R., & Ireland, R. D. (2019). Entrepreneurship: Successfully Launching New Ventures. Pearson.
2. Burns, P. (2020). Entrepreneurship and Small Business: Start-Up, Growth and Maturity. Palgrave Macmillan.
3. Gupta, V. K., & Dutta, D. K. (2019). Entrepreneurship: Concepts, Theory, and Perspective. Springer.
4. Forbat John, "Entrepreneurship" 1st Edition, New Age International, 2008.
5. Havinal, Veerbhadrappa, "Management and Entrepreneurship", 1st Edition, New AgeInternational Publishers, 2008.
6. Prahlad, CK., Fortune at the Bottom of the Pyramid: Eradicating Poverty Through Profits, Ist Edition; Dorling Kindersley Ltd, 2006.

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Course Title: Business Communication

Course No. 24UMBA01

Course Credit: 02(2-0-0)
Max. Marks: 100(30I+70E)

Course Objective:
This course will make students conversant with the basic forms, formats and techniques of business writing so that they would be thoroughly prepared to communicate effectively in all contexts.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Understand the role of communication in the organizational and Global Context.
CO2: Demonstrate effective written communication
CO3: Demonstrate effective interpersonal communication skills.
CO4: Analyze one's own communication style in different contexts and mediums.
CO5: Develop Resume ,cover letter and perform effectively in interview process

Course Content:

Unit/ CO	Course Content
Unit-I (CO1)	Concepts of Communication in Business: Introduction to Business Communication, Components of Communication (7Cs), Listening Skills, Verbal and Non-Verbal Skills, Effective Presentation Skills.
Unit-II (CO2)	Formal Communication: Writing effective formal Emails, Reports and proposal writing; Social Media Writing, Manage phone calls and queries
Unit-III (CO3)	Interpersonal Communication Skills: Communicating in teams, Negotiation Skills, Communication skills during a conflict.
Unit-IV (CO4)	Presentation and Public Speaking: Planning & Preparation, Audience Analysis & Needs, Using Visuals, Body Language & Other Non-verbal Communication, Techniques for Capturing Audience Attention & Interests, Structuring Business Presentation, 3 T's Presentation, Slide Rules & Visualization, Handling Questions, Aristotle Model for Effective Public Speaking.
Unit-V (CO5)	Communication for career: Resume writing and cover letters, Group Discussions and Interviews, Ethics and Communication.

* **Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests
- PPTs
- Casr studies
- Events/ Competitions/ Workshops/ Expert Lectures
- Value added Courses
- Role Plays/ Demonstrations/ Development including :
  - Demonstrate how to communicate effectively using verbal and nonverbal communication etiquette.
  - Develop resume
  - Develop a personal action plan to improve professional appearance.
  - Demonstrate aspects of professional behaviour in different situations.
  - Prepare a plan to work on personal and professional goals and development.
  - Prepare strategies for handling unethical conduct, inappropriate behaviour
  - Prepare schedules using calendars and planners.
  - Demonstrate communicating using the following modes of communication: Phone call, email, chat, letters, face to face interview, web conferences etc.
  - Update trackers, GANTT charts, calendars and planning documents to indicate progress and current status as per the hypothetical situation provided .
  - Demonstrate negotiation with vendors to get optimum value for money as possible

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- Demonstrate communicating in an online meeting.
- Dramatize receiving calls, greeting callers/visitors and verifying their details.

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Role Plays /Topics/Demonstrations)	5
Assignment (Development Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ value added courses)	5
Attendance	10

Suggested Readings:

1. Lehman, C. M., Dufrene D. D., &Sinha, M. BCOM: The South Asian Perspective on Business Communication (latest ed.). New Delhi: Cengage Learning.
2. Murphy, H. A., Hildebrandt, H.W.,& Thomas, J.P. Effective Business Communication (latest ed.). Boston: McGraw-Hill Companies.
3. Bovee, C., & Thill, J.V., & Raina, R.L. . Business Communication Today (latest ed.). Pearson
4. Sandra, M. O. Handbook of Corporate Communication and Strategic Public Relations: Pure and Applied. Routledge.
5. Business Communication (Principles, Methods and Techniques) by Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
6. Business Communication by Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade , Diamond Publications, Pune.
7. Business Correspondence and Report Writing by R. C. Sharma, Krishna Mohan – Tata McGraw-Hill Publishing Company Limited, New Delhi.

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Course Title: Fundamentals of Computers

Course No. 24UMBS01 | **Course Credit:02(0-0-2)** | **Max. Marks: 100(70I+30E)**

Course Objective:

The syllabus introduces students to basic information and communication technology and proper paradigms that need to be implemented to develop any kind of computer applications. The course will help in developing the basic technical skills by hands on experience.

Learning/ Course Outcomes:

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

CO1: Understand the basic components of computer..

CO2: Identify & describe various parts of computers like CPU, keyboard, monitor, etc.; View files, work with files and customize window.

CO3: Use MS Word.

CO4: Use Powerpoint.

CO5: Develop Presentations

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Basic concepts of Computer; Computer Memory, Concepts of Hardware and Software, Data and Information; Applications of IECT; Computer Virus: Definition, Types of viruses, Anti-virus software.
Unit-II (CO2)	Overview of operating system: Definition, Functions of operating system, Types of operating system, Spooling, Multiprocessing, Multiprogramming, Time-Sharing, On-Line Processing, Real-Time Processing, Basics of window operating system, Comparison between Unix and Windows .
Unit-III (CO3)	Introduction to MS Word, Introduction to MS Excel, Introduction to MS PowerPoint
Unit-IV (CO4)	Network Technologies, Introduction to Internet and protocols: TCP/ IP, Network connecting devices, Topologies, HTTP, HTTPS DNS, Hub, Switches, Router, Repeator, Firewalls, Digital Signature
Unit-V (CO5)	WWW and Web Browsers Introduction, Objectives, Concept of internet, Search engines, Planning and Developing the websites, Hosting your websites, Internet service provider.

Practicals

- Handling Boot Setup, Installation of Operating System, Connecting your client to server, User and Workgroup Handling, General Operating system handling and related topics
- **Practical on MS Word**

Document Creation and Formatting

- Create a new document.
- Write a short paragraph about your favorite hobby.
- Format the text: change the font, size, color, and alignment.
- Use bold, italics, and underline features.

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Bullet Points and Numbering

- Create a grocery list using bullet points.
- Create a numbered list of steps for a recipe.

Page Layout

- Change the page orientation to landscape.
- Adjust the margins of the document.
- Insert a header with your name and a footer with the page number.

Inserting and Formatting Images

- Insert an image related to your hobby.
- Resize the image and wrap text around it.
- Add a border to the image.

Tables

- Create a table to organize your weekly schedule.
- Merge cells, adjust column widths, and apply a table style.
- Sort the table based on the days of the week.

Styles and Themes

- Apply a document theme.
- Use heading styles to format section headings.
- Create a custom style for your text.

References and Citations

- Insert a footnote explaining a term in your document.
- Add a citation for a book you referenced.
- Generate a bibliography at the end of your document.

Mail Merge

- Create a form letter for a holiday greeting.
- Use Mail Merge to insert addresses from an Excel spreadsheet.
- Preview the letters and complete the merge.

Practicals MS Powerpoint

Creating a Simple Presentation:

- Open PowerPoint and create a new blank presentation.
- Add a title slide with the presentation title and your name.
- Add a second slide with a bulleted list of three main points you want to cover in your presentation.

Formatting Text:

- Change the font style, size, and color of the text on your slides.

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- Apply bold, italics, and underline to different parts of the text.

Adding Images:

- Insert an image from your computer onto one of the slides.
- Resize and position the image appropriately.
- Apply a picture style or border to the image.

Using Slide Layouts:

- Change the layout of one of your slides to a different predefined layout.
- Add content to the placeholders provided by the new layout.

Using Themes and Design Templates:

- Apply a design theme to your entire presentation.
- Customize the theme by changing the color scheme and font set.

Working with Shapes and SmartArt:

- Insert a shape onto a slide and format it with different fill colors, outlines, and effects.
- Create a SmartArt graphic to visually represent a list or process.

Adding Transitions and Animations:

- Apply transitions between slides.
- Add animations to the text and images on your slides.
- Set the animation order and timing.

Creating Tables and Charts:

- Insert a table onto a slide and fill it with data.
- Insert a chart (e.g., bar, pie, or line chart) and customize it with different styles and colors

Using Master Slides:

- Open the Slide Master view and create a custom slide master.
- Add a logo to the slide master so that it appears on every slide in the presentation.
- Modify the layout and design of the master slides.

Hyperlinks and Action Buttons:

- Add a hyperlink to a slide that links to a webpage.
- Insert an action button that links to another slide within the presentation.

Pegagogical Tools

- Demonstrations
- Hands on learning

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Evaluation Strategy

Tool	Marks
External Exam (Viva/Practical)	30
Internal Practical /Viva	30
Presentations	10
Assignment (Problem Solving Exercises / Project)	20
Attendance	10

Suggested Readings:

1. Computers and Beginners by Jain, V.K, Pustak Mahal Publications.
2. Computer Fundamentals by Anita Goel, Pearson, Pearson Education India.
3. Introduction to Information Technology by Alexis Leon, Mathews Leon, and Leena Leon, Vijay Nicole Imprints Pvt. Ltd.
4. Foundations of Computing by Sinha, Kr. Pradeep and Preeti Sinha. BPB Publication

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Course Title: Business Mathematics

Course No. 24UMBV01

Course Credit: 02 (2-0-0)
Max. Marks: 100 (30I+70E)

Course Objective:

The objective of this paper is to develop fundamental mathematical skills relevant to business applications.

Learning/ Course Outcomes:

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

CO1: Perform basic arithmetic operations, including addition, subtraction, multiplication, and division, with speed and accuracy.

CO2: Apply algebraic operations to solve business-related problems.

CO3: Calculate percentages and interpret their applications in business contexts.

CO4: Apply interest calculations and financial mathematics to solve problems related to loans, investments, and savings.

CO5: Analyze and interpret Probability Distributions.

Course Content:

Unit/ CO	Course Content
Unit-I (CO1)	Basic Arithmetic: Place value, rounding, and significant figures; Fractions, decimals, and percentages; Order of operations; Ratio and proportion
Unit-II (CO2)	Algebraic Operations: Variables, constants, and expressions; Exponents and powers; Factoring and simplification
Unit-III (CO3)	Percentages and Applications: Calculating percentages; Markup and markdown; Profit and loss; Simple and compound interest
Unit-IV (CO4)	Financial Mathematics: Time value of money; Present value and future value; Annuities and perpetuities; Amortization and sinking funds
Unit-V (CO5)	Probability, Types of Probability: Conditional Probability, Discrete Probability Distributions, Continuous Probability Distributions, Joint Probability Distributions.

* **Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests/
- PPTs
- Demonstrative tasks
- Problem solving Exercises

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Topics/Demonstrations)	5
Assignment (Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation)	5
Attendance	10

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Suggested Readings:

1. Clendenen, G., & Salzman, S. A. (2018). Business Mathematics (10th ed.). Pearson.
2. Barnett, R. A., Ziegler, M. R., & Byleen, K. E. (2016). Finite Mathematics for Business, Economics, Life Sciences, and Social Sciences (13th ed.). Pearson.
3. Mayers, J. (2017). Mathematics for Business and Finance: An Introduction to Financial Mathematics with Applications (2nd ed.). Cambridge University Press.
4. Miller, G., & Salzman, S. A. (2016). Essentials of Business Mathematics (8th ed.). Pearson.
5. Cleaves, H., Hobbs, M., & Noble, V. (2015). Business Mathematics (13th ed.). Pearson.
6. Brown, J., & Senn, J. (2015). Mathematics of Finance (8th ed.). McGraw-Hill Education.

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SEMESTER-II
Course Title: Financial Accounting

Course No. 24UMBC03 | **Course Credit: 4(3-1-0)**
Max. Marks: 100(30I+70E)

Course Objective:
This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

Learning/ Course Outcomes:
After completing the course, the student shall be able to:
CO1: Understand the theoretical framework of accounting and to prepare financial statements
CO2: Determine depreciation and value of inventory
CO3: Perform accounting for hire purchase transactions, leases, branches and departments
CO4: Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm
CO5: Develop profit and loss account and balance sheet using computerized accounting.

Course Content

Unit/CO	Course Content
Unit-I (CO1)	Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not-for-profit organisations.
Unit-II (CO2)	Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method,
Unit-III (CO3)	Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of independent Branches.
Unit-IV (CO4)	Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.
Unit-V (CO5)	Computerized Accounting System: Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company.

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*** Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/
- Case studies/ simulation/ quiz
- PPTs
- Events/ Competitions/ Workshops/ Expert Lectures
- Demonstrations
- Problem Solving Exercises

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics/Demonstrations)	5
Assignment (Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation)	5
Attendance	10

Suggested Readings:

1. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting, Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
4. Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
5. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
6. Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
7. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
8. Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
9. Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
10. Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
11. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.

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Course Title: Business Statistics

Course Credit: 04 (3-1-0)

Course No. 24UMBC04 **Max. Marks: 100 (30I+70E)**

Course Objective:

To acquaint the students with important statistical techniques for managerial decision-making.

Learning/ Course Outcomes:

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

CO1: Understanding of application of statistics in business for effective decision making

CO2: Critically evaluate the underlying assumptions of analysis tools

CO3: Solve a range of problems using the techniques covered

CO4: Conduct basic statistical analysis of data

CO5: Apply concepts of index number to solving problems

Course Content:

Unit/ CO	Course Content
Unit-I (CO1)	**Statistics:** Meaning, evolution, scope, limitations and applications; data classification; tabulation and presentation, types of classification, Tabulation and Graphs: formation of frequency distribution, types and construction of tables, significance, types and construction of diagrams and graphs.
Unit-II (CO2)	Measures of Central Tendency: Meaning and objectives of measures of central tendency, different measure viz. arithmetic mean, median, mode, geometric mean and harmonic mean, characteristics, applications and limitations of these measures.
Unit-III (CO3)	Measures of Dispersion: Measure of variation viz. range, quartile deviation mean deviation and standard deviation, co-efficient of variation; Skewness and Kurtosis.
Unit-IV (CO4)	Correlation & Regression: Meaning of correlation, types of correlation, Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance. Regression vs. Correlation. Regression lines.
Unit-V (CO5)	Index Numbers: Meaning and significance. Problems in construction of index numbers. Methods of constructing index numbers - Weighted and Un-weighted (simple aggregative and simple average of price relative methods). Analysis of Time Series – Methods of Measuring Trend and Seasonal Variations., Introduction to testing of Hypothesis.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Events/ Competitions/ Workshops/ Expert Lectures
- Problem solving exercises

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Topics/Demonstrations)	5
Assignment (Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation)	5
Attendance	10

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Suggested Readings:

1. Business Statistics, by Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi. (Lt. Ed)
2. Statistical Methods, by S.P.Gupta, Sultan Chand & Sons, New Delhi, (Lt. Ed)
3. Statistics for Management, by Levin, R.I. and D.S. Rubin, Prentice-Hall of India. (Lt. Ed)
4. Complete Business Statistics, by Aczel, Amir D., and Sounderpandian, J., Tata McGraw Hill Publishing. (Lt. Ed)
5. Statistics for Business and Economics, by Anderson, Sweeny and Williams, Cengage Learning, New Delhi, (Lt. Ed)
6. Business Statistics, by J.K.Sharma, Pearson Education, New Delhi. (Lt. Ed)
7. Elements of Business Statistics, by S.P. Gupta, Sultan Chand & Sons, New Delhi. (Lt. Ed)
8. Statistics for Management, by Kellar, Cengage Learning. (Lt. Ed)
9. Statistics for Business (Decision making and Analysis). By Stine, R. and Foster. (2014). New Delhi: Pearson. (Lt. Ed)

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Course Title: E-Commerce

Course Credit: 04 (3-1-0)

Course No. 24UMBE02 **Max. Marks: 100 (30I+70E)**

Course Objective:

The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce.

Learning/ Course Outcomes:

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

CO1: Understand the basics of E-commerce.

CO2: Analyze the current and emerging business models.

CO3: Develop e-commerce strategies based on consumer behaaviour.

CO4: Identify the emerging modes of e-payment.

CO5: Understand the importance of security and legal issues of e-commerce.

Course Content:

Unit/ LO	Course Content
Unit-I (CO1)	Concepts and significance of E-commerce, Present Status of E-Commerce in India, Benefits and limitations of E-Commerce, driving forces of E-commerce; Electronic Commerce Framework.
Unit-II (CO2)	E-commerce business models - key elements of a business model and categories: B2B, B2C, C2C and C2B; Regulatory Aspects of E-Commerce.
Unit-III (CO3)	Digital Consumer and e-commerce strategy: Digital Consumer Behaviour, e-commerce Marketing Strategies.
Unit-IV (CO4)	Electronic Payment System: Types of Payment System — E-Cash and Currency Servers, ECheques, Credit Cards, Smart Cards, Electronic Wallets and Debit Cards. Electronic Data Interchange, Digital Signatures. E-payments risks.
Unit-V (CO5)	E-commerce security – meaning and issues. Security threats in the E-commerce. Technology solutions, Information Technology Act 2000.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Cases
- Demonstrative tasks
- Events/ Competitions/ Workshops/ Expert Lectures
- Life skills-based education
- Social/ community work
- Field visits/ Projects

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics/Demonstrations/e-Pitch/)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work/ field visit)	5
Attendance	10

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Suggested Readings:

1. Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E,Business Vanity Books International,Delhi.
2. Kalakota, Ravi and Shinston Andrew B: Frontiers of Eletronic Commerce, AddisionWesley.
3. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, NewDelhi.
4. Schneider, Gray P.: Electronic Commerce, Course Technology, Delhi.
5. Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi
6. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education.
7. Kosiur, David, "Understanding Electronic Commerce" Prentice Hall of India Private Ltd., New Delhi.

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Course Title: Professional Ethics and Values

Course Credit: 02(2-0-0)

Course No24UMBM02 **Max. Marks: 100 (30I+70E)**

Course Objective:

To imbibe the moral values and ethics in students to make them responsible and compassionate global citizens.

Learning/ Course Outcomes:

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

CO1: Understand need and importance of ethics and values in doing business

CO2: Analyse the nature of ethical issues

CO3: Develop a capacity for ethical reasoning and to apply them in Organization contexts

CO4: Understand essence of ethics in functional areas if an organization

CO5: Understand the role of corporate governance and corporate social responsibility in promoting ethics and values for a business

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Ethics: Meaning and nature of Ethics, Meaning and Nature of Moral and values, Types of Ethics, Importance of ethics in business.
Unit-II (CO2)	Factors influencing business ethics, Managing codes of ethics, ethics committees, ethics training programs and laws enforcing ethical conduct.
Unit-III (CO3)	Ethics in marketing, Process relative ethics, product relative ethics, competition relative ethics; Ethics in finance and accounting, investment decisions, disclosure norms, insider trading norms. Ethics in production and operations Management.
Unit-IV (CO4)	Ethics in global business, issues relating to negotiations and providing access to less developed countries, avoiding sanctions, protection of intellectual Properties, gender inclusivity
Unit-V (CO5)	Corporate Governance and business ethics, roots of unethical behaviour, unethical issues; Corporate Social Responsibility (CSR): Meaning, scope, Social responsibility and Indian corporations.

*Pedagogical Tools and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests/
- case studies
- PPTs/ and other assessments
- Value education classes, Career Counselling sessions
- Events/ Competitions/ Workshops/ Expert Lecture
- Life skills-based education
- Social/ community work

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics)	5
Assignment (Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work/ field visit)	5
Attendance	10

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Suggested Readings:

1. Agalabatti B.H., Krishna S., Business Ethics: Concepts and Practices (With special emphasis on Indian Ethos and Values), Nirali Prakashan
2. Chakraborthy S.K., Ethics in Management: Vedantic Perspective, Oxford University Press Davies Peter W.F., Current Issues in Business Ethics, Roultedge.
3. Fernando A.C., Corporate Governance: Principles, policies and practices, Pearson Education Gary A. Yukl, Leadership in Organizations, Pearson
4. Hartman Laura P., Perceptiveness in Business Ethics. McGraw Hill International Publications McDonald Gael, Business Ethics: A Contemporary Approach, Cambridge University Press.

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Course Title: Employment Readiness

Course Credit: 02(0-0-2)

Course No. 24UMBA02 **Max. Marks: 100 (70I+30E)**

Course objective:

Provide jobseekers with the necessary pre-employment skills; Empower individuals for success; and. Promote job retention and advancement.

Learning/ Course Outcomes:

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

CO1: Perform time management and career planning

CO2: Apply strategies for effective Group discussions for selection in organisations

CO3:.Understand different type of interviews and perform effectively during interviews

CO4: Manage a positive body language during PI

CO5: Develop profile on job portals and develop networks

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Time Management, time Management Matrix, Activity Logging, Identify Time wasters, Prioritize, Organize, Daily Planner. Planning and managing career
Unit-II (CO2)	Group Discussion: Types, Do's and Don't of GD, steps to prepare for GD. Professional Resume Writing.
Unit-III (CO3)	Personal Interviews: types of interviews, interview preparation steps and tips Researching Employer, FAQ's, developing effective answers, Understanding Job Descriptions
Unit-IV (CO4)	Body Language; Dress and Appearance, Presenting oneself personally and professionally; Basic Etiquette
Unit V (CO5)	Using job portals & platforms: Creating a strong profile on job portals, personal brand building, identifying and interaction with connections.

Pedagogical Tools

- Role Plays
- Case Study
- Demonstrations

Evaluation Strategy

Tool	Marks
External Practical	30
Internal Practical	30
Presentations (Case studies / Role Plays /Topics/Demonstrations)	10
Assignment (Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ Portal surfing task etc)	20
Attendance	10

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Suggested readings:

1. Developing Communication Skills BY Mohan Krisha and Banerji , McMillan Publishers India
2. Essentials of Business communication by Pal Rajendra and Korlahalli J S , Sultanchand and Sons
3. The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change by Stephen R. Covey
4. Time management by Sudhir Dikshit, Manjul publications

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Course Title: Basics of Digital Marketing

Course No. 24UMBS02

Course Credit: 04 (3-1-0)
Max. Marks: 100 (30I+70E)

Course Objective:

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved.

Learning/ Course Outcomes:

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

CO1: Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CO2: Understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.

CO3: Illustrate how the effectiveness of a digital marketing campaign can be measured

CO4: Demonstrate their skills in digital marketing tools such as SEO, Social-media, and blogging for engaging the digital generation.

CO5: Appreciate the need for regulatory framework for digital marketing in India.

Course Content:

Unit/ CO	Course Content
Unit-I (CO1)	Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing.
Unit-II (CO2)	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 (CO3)	Search engine optimisation: 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 (CO4)	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.
Unit-V (CO5)	Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Cases
- Demonstrations
- Events/ Competitions/ Workshops/ Expert Lectures
- Value added Course on Google Ads
- Projects

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / /Topics/Demonstrations)	5

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Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ value added courses)	5
Attendance	10

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
5. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. Kogan page
6. Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
7. Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.

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Course Title: Industry Project

Course Credit: 02 (0-0-2)

Course No. 24UMBV02 **Max. Marks: 100 (70I+30E)**

Course Objective:

This course attempts to expose students to real life learning through projects where they can apply conceptual learning in business scenario.

Learning/ Course Outcomes:

After the course, the outcomes are as follows under

CO1: Apply theoretical knowledge to real-world scenarios.
CO2: Develop of professional skills and networking opportunities.
CO3 : Understand Business Processes
CO4: Hands-on experience in a chosen field

All students will have to undertake projects related to business problems preferably in the area of business management and e-commerce. All the students will submit their Project Reports within a period of 10 days from the last date of completion of their Projects. Each student will be attached with one internal faculty guide, with whom they shall be in continuous touch during the period.

Pedagogical Tools

- Mentorship
- Learning by doing
- Filed visit
- Project

Evaluation Strategy

Tool	Marks
External Practical	30
Internal Practical viva	10
Presentations of Repot	20
Project Report	30
Attendance	10

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III Semester
Course Title: Cost Accounting

Course No. 24UMBC05 — **Course Credit: 04 (3-1-0)** — **Max. Marks: 100 (30I+70E)**

Course Objective:
To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Understand thoroughly the conceptual framework of Cost Accounting & preparation of cost sheet.
CO2: Perform accounting and control of material and labour cost.
CO3: Perform classification, allocation, apportionment and absorption of overheads in cost determination
CO4: Calculate the cost of products, jobs, contracts, processes and services
CO5: Understand cost accounting book keeping systems and reconciliation of cost and financial account profits

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules
Unit-II (CO2)	Elements of Cost: Material and Labour (a)Materials: Material/inventory control techniques. Accounting of purchases. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives (b) Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.
Unit-III (CO3)	Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under- and over˘ absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.
Unit-IV(CO4)	Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).
Unit-V (CO5)	Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs

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- Caselets
- Events/ Competitions/ Workshops/ Expert Lectures
- Problem solving Exercises
- Demonstrative Tasks

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Topics/Demonstrations)	5
Assignment (Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation)	5
Attendance	10

Suggested Readings:

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting .Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

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Course Title: Income Tax

Course No. 24UMBC06

Course Credit: 04 (3-1-0)
Max. Marks: 100 (30I+70E)

Course Objective:
This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

Learning/ Course Outcomes:
After completing the course, the student shall be able to:
CO1: Understand the basic concepts in the law of income tax
CO2: Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
CO3: Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
CO4: Understand clubbing provisions and compute taxable income and tax liability of individuals and firms.
CO5: Perform filing of online returns of income

Course Content:

Unit/ CO	Course Content
Unit-I (CO1)	Introduction : 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 (CO2)	Computation of Income under different heads-1 -Income from Salaries; Income from House Property
Unit-III (CO3)	Computation of Income under different heads-2 Profits and gains of business or profession; Capital gains; Income from other sources
Unit-IV (CO4)	Computation of Total Income and Tax - Income of other persons included in assessee's 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 and firms; Tax liability of an individual and a firm
Unit-V (CO5)	Preparation of Return of Income Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests quiz/
- PPTs
- Events/ Competitions/ Workshops/ Expert Lectures
- Problem solving exercises
- Demonstrations
- Flipped learning
- Social/ community work
- Value added Courses
- Field visits/ Projects

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Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / /Topics/Demonstrations)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work/ field visit)	5
Attendance	10

Suggested Readings:

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

• Singhania, Vinod K. and Singhania Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi

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Course Title: CONSUMER BEHAVIOUR

Course No. 24UMBE03 | **Course Credit: 4(3-1-0)**
Max. Marks: 100(30I+70E)

Course Objective:
The objective of the course is to explain the fundamentals of the Consumer Behavior and how to conduct consumer-oriented marketing research for better marketing decisions.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Understand decision Process and perform consumer research
CO2: Analyze Consumers' social and cultural settings and their influence on consumer behavior.
CO3: Critically evaluate the influence of personal factors on consumer buying behavior.
CO4: Analyze the influence of psychological factors on consumer buying behaviour
CO5: Apply learning of consumer decision making process for customer satisfaction.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction: Meaning, Importance, Scope, need for studying CB, Consumer research process with reference to financial services
Unit-II (CO2)	Environmental Determinates of Consumer Behaviour: Influence of culture, subculture, social class, reference group and family on consumer behaviour
Unit-III (CO3)	Individual determinants I: Consumer Motivation: Measurement of motives, Consumer Perception: elements, Perceptual process
Unit-IV (CO4)	Individual determinants II: Personality: meaning, theories of personality consumer attitude formation, attitude measurement.
Unit-V (CO5)	Satisfaction & Investor Behaviour: consumer satisfaction. Consumer decision making levels, investor behavior.

***Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/ PPTs/ and other assessments
- Case studies
- Events/ Competitions/ Workshops/ Expert Lectures
- Simulatory exercises
- Social/ community work
- Vocational education/ training/ Value added Courses
- Field visits/ Projects

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics)	5
Assignment (Project / Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work)	5
Attendance	10

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Suggested Readings:

1. Consumer Behaviour in Indian Context by P.C. Jain and Monika Bhatt, S. Chand Publishing.
2. Consumer Behavior by Schiffman, L. G., Wisenblit, J., & Kumar, S. R. Pearson Education India.
3. Consumer behavior: Concepts and applications.by Loudon, D. L., & Della Bitta, A. J, Mcgraw HilL

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Course Title: BUSINESS LAW

Course No. 24UMBM03

Course Credit: 3(3-0-0)
Max. Marks: 100(30I+70E)

Course Objective:

The objective of the course is to impart basic knowledge of the business laws for conduct of business activities along with the relevant case studies.

Learning/ Course Outcomes:

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

CO1: Understand the provisions of Indian Contract Act.

CO2: Understand sale of goods act

CO3 Understand Indian partnership act

CO4: understand the concepts & scope of negotiable instruments

CO5:Understand legal safeguards in Information Technology.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract
Unit-II (CO2)	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer"s remedies; Auction sale, Online auction.
Unit-III (CO3)	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.
Unit-IV (CO4)	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.,
Unit-V (CO5)	Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; cyber law and its significance

* **Pedagogical Tools** and Other Learning Activities (for 45 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Cases
- Scenario based exercises
- Events/ Competitions/ Workshops/ Expert Lectures

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics)	5
Assignment (Scenario Exercises / Events/ Competitions/ Workshops/ Expert Lectures	5

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Participation)	
Attendance	10

Suggested Readings:

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business Legislation for Management, Vikas Publishing House Pvt. Ltd., New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.

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Course Title: Organisational Etiquettes

Course No. 24UMBA03 **Course Credit: 2(2-0-0)**
Max. Marks: 100(30I+70E)

Course Objective:
The course aims provides with a strong background in understanding the basics of business etiquette and professionalism in the workplace. With this course, you will get introduced to the principles of professional behaviour, learn interview etiquette and electronic etiquette in an easy to grasp manner.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Define the principles of professional behaviour.
CO2: Demonstrate professional interview etiquette.
CO3: Plan for different types of business meetings.
CO4: Use the correct etiquette for attending business meetings.
CO5: Use appropriate electronic etiquette.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Communication Etiquette: Etiquettes– Importance & advantages, Social Etiquettes, Business etiquettes, Appropriate Communication for a social gathering
Unit-II (CO2)	Workplace Etiquette: Etiquette for Personal Contact- Personal Appearance, Gestures, Postures, Facial Expressions, Eye-contact, Space distancing
Unit-III (CO3)	Working in Teams: Importance of teamwork, Various stages of team development, Various characteristics of effectiveness of a team, characteristics team member, team leader
Unit-IV (CO4)	Networking Magic: Prepared and practiced conversation starters, Skills for keeping the conversation going, exit strategies when it is time to move on
Unit-V (CO5)	E-Mail Etiquette: Significance of Netiquette, E-mail: Way of professional communication, Basic Email Etiquette: Proper Grammar, Spelling, Punctuation, Styling and Formatting, Body of Email, Response, Privacy.

* **Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests/
- PPTs
- Value education classes, Career Counselling sessions
- Events/ Competitions/ Workshops/ Expert Lectures
- Life skills-based education
- Role Plays
- Demonstrative Tasks
- Case Studies

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics/Demonstrations)	5

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Assignment (Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/)	5
Attendance	10

Suggested Readings:

Business Etiquette in Brief: The Competitive Edge for Today's Professional Paperback – Import, 20 September 2013 by Ann Marie Sabath.

• Business Etiquette: A Guide for The Indian Professional Paperback – 18 January 2012 by Shital Kakkar Mehra. • Emily Post's The Etiquette Advantage in Business 2e: Personal Skills for Professional Success Hardcover – 3 May 2005 by Peggy Post, Peter Post.

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Course Title: TALLY

Course No. 24UMBS03

Course Credit: 3(0-0-3)
Max. Marks: 100(70I+30E)

Course Objective: To train students on Tally ERP

Learning/ Course Outcomes:
Student will be able to :

CO1: Create ledgers
CO2: Perform inventory related tasks on Tally
CO3: Develop accounting vouchers
CO4: Create inventory vouchers
CO5: Create reports from Tally

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction to Tally. ERP Introduction, features, getting started with tally ,company creation, Display/Alter. F11 features, F12 configuration, single and multiple ledger creation, Display/Alter ledger, Accounting group of ledgers -how to create, manage and operate groups, Display/Alter groups
Unit-II (CO2)	Inventory control system: stock groups, display/alter stock groups, delete stock group, unit of measures, display/alter unit of measures, compound unit, stock item, stock category creation, display /alter stock category, delete a stock category, Godown creation.
Unit-III (CO3)	Accounting vouchers: Voucher date changing, contra voucher, payment voucher, receipt voucher, journal voucher, sales voucher, purchase voucher, post-dated voucher.
Unit-IV CO4	Inventory vouchers: stock journal voucher, physical stock voucher- use separate discount column, zero valued entries in vouchers, Additional cost ,use different actual billed quantity, debit note, credit note, purchase order, sales order, batch wise details, bill wise details, cost centre creation, tracking number, rejection notes, reversing journal, optional voucher, Manufacturing journal, bill of material (BOM), Bank reconciliation, TDS process, e TDS filing
Unit-V CO5	Reports: Day book, Trial balance, Trading and Profit and Loss account, Balance sheet, Cash/bank books, Sales register, Stock summary, Purchase Register ,Tax Reports , e filing, GST Challan

*Pedagogical Tools and Other Learning Activities includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Problem solving Exercises
- Demonstrative tasks
- Hands on Practice

Evaluation Strategy

Tool	Marks
External Practical	30

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Internal Practical	30
Presentations (Topics/Demonstrations)	20
Assignment (Problem Solving Exercises)	10
Attendance	10

Suggested Readings:

Tally. ERP 9 Training Guide by Nandhani

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Course Title: ENVIRONMENTAL STUDIES

Course No. 24UMBV03 **Course Credit: 2(2-0-0)**
Max. Marks: 100(30I+70E)

Course Objective: To create awareness between the students about our ecosystem, related problems and our role in that. The course also aims to encourage students to solve the environment related problems.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Understand natural resources and their conservation
CO2: Discuss ecosystem and environment problems
CO3: Explain Biodiversity and its conservation
CO4 Understand about environment pollution and ways to reduce it
CO5Explain global warming and environment problems.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Multidisciplinary nature of environmental studies: Natural Resources, Natural resources and associated problems; Forest, Water, Mineral, Food, Energy, Land resources; soil erosion and desertification; Role of an individual in conservation of natural resources.
Unit-II (CO2)	Ecosystems: Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession; Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystem
Unit-III (CO3)	Biodiversity and its conservation: Ecosystem diversity; Biogeographical classification of India; Value of biodiversity; Biodiversity at global, National and local levels; India as a mega-diversity nation; Threats to biodiversity; Conservation of biodiversity.
Unit-IV (CO4)	Environmental pollution: Types, causes, effects and controls; Air, water, soil and noise pollution, Nuclear hazards and human health risks; Swach Bharat Abhiyan, Solid waste management.
Unit-V (CO5)	Fundamentals: Global warming, Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act.

***Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Social/ community work
- Field visits

Suggested Readings:
1. **Evaluation Strategy**

Tool	Marks
End Term Exam	70
Mid Term Exams	10

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Presentations (Case studies /Topics)	5
Assignment (Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work etc)	5
Attendance	10

Suggester Readings:

1.Fundamentals of Environmental Studies by M. Basu and S. Xavier, Cambridge University Press.

2. Textbook of Environmental Studies for Undergraduate Courses by E. Bharucha, Universities Press.

3. Introduction to environmental engineering and science by G.M. Masters and W.P. Ela, Englewood Cliffs, NJ: Prentice Hall.

4. E- book:https://ugc.ac.in/oldpdf/modelcurriculum/env.pdf

5. Industrial Safety and Health management" Pearson Prentice Hall,2003 by C. Ray, Asfahl

6. National Safety Council, "Accident Prevention Manual for Industrial Operations", N. S. C. Chicago, 1988.

7. Industrial Accident Prevention" McGraw-Hill Company, New York,1980 by Heinrich H.W

Note: Latest edition of readings may be use

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SEMESTER-IV
Course Title: CORPORATE ACCOUNTING

Course No. 24UMBC07 | **Course Credit: 4(3-1-0)**
Max. Marks: 100(30I+70E)

Course Objective:
To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements
Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Understand accounting for share capital and debentures
CO2: Prepare financial statements of a company
CO3: Develop an understanding of cash flow statements
CO4: Understand accounting for amalgamation and liquidation of companies
CO5: Prepare consolidated balance sheet for Holding company

Unit / CO	Course Content
Unit-I (CO1)	Accounting for Share Capital and Debentures :Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: open market purchase and conversion of debentures.
Unit-II (CO2)	Financial Statements of a Company :Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)
Unit-III (CO3)	Cash Flow Statements :Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.
Unit-IV (CO4)	Amalgamation, Reconstruction and Liquidation of Companies Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions.
Unit-V (CO5)	Accounts of Holding Companies/ Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and IND-AS as applicable

***Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:
- End term Exam/ class tests/ quiz
- PPTs
- Case studies
- Problem solving exercises
- Events/ Competitions/ Workshops/ Expert Lectures
- Demonstrative Tasks
- Vocational education/ training/ Value added Courses

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- Projects

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / /Topics/Demonstrations)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ value added courses)	5
Attendance	10

Suggested Readings:

- Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
- Kumar, Alok. Corporate Accounting. Kitab Mahal
- Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
- Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
- Sehgal Ashok & Sehgal Deepak. Corporate Accounting
- Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

Note: Latest edition of readings may be use

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Course Title: BUSINESS RESEARCH

Course No. 24UMBC08

Course Credit: 4(3-1-0)
Max. Marks: 100(30I+70E)

Course Objective:

The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations

Learning/ Course Outcomes:

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

CO1: Understand research process.

CO2: Differentiate various types of research design.

CO3: Design questionnaire using measurement scales .

CO4: Perform Testing of hypothesis

CO5: Prepare Research report

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction to Business Research :Meaning and Scope of Business Research; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Concept of construct , attributes, variables and Hypothesis ; Characteristics of Good Research; Steps in Research Process; Ethics in Research.
Unit-II (CO2)	Research Design: meaning and Types (Exploratory, Descriptive and Experimental), Features of a good research design
Unit-III (C03)	Measurement: Primary scales of Measurement (Nominal, Ordinal , Interval and Ratio);Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple);Reliability and Validity; Sources of Data and sampling - Sources of Primary and Secondary Data; Sampling methods , Questionnaire Design
Unit-IV (CO4)	Data analysis and Hypothesis Testing : Hypothesis testing -t, z, F and Chi-square test
Unit-V (CO5)	Report Writing: Types and layout of research report; Steps in report writing:citation, bibliography ,annexures. Referencing;

*Pedagogical Tools and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Case studies
- Problem solving exercises
- Field Projects

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Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / /Topics/Demonstrations)	5
Assignment (Project / Problem Solving Exercises / field visits)	5
Attendance	10

Suggested Readings:

- Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
- Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.

Additional Resources

- Albright, S.C., Wayne, L., Winston, W.L., Business Analytics: Data Analysis and Decision making (5th edition), Cengage Learning Limited.
- Lawrence Neuman, W., Social Research Methods: Quantitative and Qualitative Approaches, Pearson
- Pattern, M.L., Newhart, M., Understanding Research Methods: An Overview of the Essentials, Routledge

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Course Title: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW

Course No. 24UMBC09
Course Credit: 4(3-1-0)
Max. Marks: 100(30I+70E)

Course Objective:
To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
CO2: Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
CO3: Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism
Unit-II (CO2)	Levy and collection of GST Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies
Unit-III (CO3)	Input Tax Credit Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.
Unit-IV (CO4)	Procedures and Special Provisions under GST Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

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Unit-V (CO5)	Customs Law Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Events/ Competitions/ Workshops/ Expert Lectures
- Caselets and Demonstrative Tasks
- Problem based Exercises
- Value added Courses/training
- Projects

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / /Topics/Demonstrations)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ value added courses)	5
Attendance	10

Suggested Readings:

• Ahuja, Girish, Gupta Ravi, GST & Customs Law.
• Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
• Bansal, K. M., GST & Customs Law, Taxmann Publication. • Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
• Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
• Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
• Singhania V. K , GST & Customs Lax, Taxmann Publication.
• Sisodia Pushpendra, GST Law, Bharat Law House.

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Course Title: APPLIED PERSONAL FINANCE

Course No. 24UMBC10

Course Credit: 2(2-0-0)
Max. Marks: 100(30I+70E)

Course Objective:
To acquaint the students with important techniques for managerial decision-making in personal financing

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: Compute Time value of money.
CO2: Perform calculation of Returns and growth rate
CO3: Interpret EMI on loans and payment schedules.
CO4: Compute financial ratios.
CO5: Apply financial engineering in financial planning.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Time Value of Money – Present Value, Future Value, PV & FV of a Lump Sum, PV and FV of Annuities.
Unit-II (CO2)	Returns – Nominal Rate, Effective Rate, Real Rate, Internal Rate of Return, Internal Rate of Return of Irregular Cash Flows, Compounded Annual Growth Rate.
Unit-III (CO3)	Loan – EMI, Loan Repayment Schedules, Repayment with Varying Interest Rates
Unit-IV (CO4)	Financial Ratios I– Net worth and its components, Liquidity Ratios, Debt to Income Ratio, Debt to Financial Assets, Debt to Total Assets.
Unit-V (CO5)	Savings Ratios & applications- Savings Ratio, Application of Financial Mathematics in Financial Planning Situations

***Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Events/ Competitions/ Workshops/ Expert Lectures
- Problem solving Exercises
- cases

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics)	5
Assignment (Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation)	5
Attendance	10

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Suggested Readings:

.Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance

• Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18)

• Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill Additional Resources

• Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018,Harper Business

• Tripathi, Vanita, Fundamentals of Investment, Taxmann

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Course Title: Sales and Distribution Management

Course No. 24UMBE04
Course Credit: 4(3-1-0)
Max. Marks: 100(30I+70E)

Course Objective:
This course is meant to make students understand fundamentals of Sales Management and Distribution Management. Through this course, students will be equipped with basic skills required in sales and distribution management.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1: comprehend the sales process
CO2: Perform sales forecasting and evaluate sales performance
CO3: Appreciate sales force motivation strategies and compensation plan
CO4: Apply distribution channels management strategies
CO5: Understand logistics and use of technology in SCM

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Sales Management- Objectives and Functions; Skills of sales personnel, Personal selling strategy, Sales process, emerging trends in sales management
Unit-II (CO2)	Estimating Market Potential and Sales forecasting, Setting the sales territory & quotas, Sales performance, Sales Reports, Sales Budgets, Sales Audits, Ethics in Sales
Unit-III (CO3)	Sales Force Management: Sales force size, training, Motivating Sales Personnel and compensation of sales force
Unit-IV (CO4)	Marketing Channels, their Structure; Channel Intermediaries-Role and Types; Wholesaling and Retailing; Logistics of Distribution; Channel Planning, Assessing Performance of Marketing Channels partners, Factors affecting selection of channel partners, Motivation of Intermediaries , Managing relationships and channel conflicts
Unit-V (CO5)	Definition & scope of logistics, Components of logistics, inventory & warehouse management, transportation, technology in logistics and SCM, channel information systems, distribution management in international markets.

***Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Case studies
- Role Plays
- Events/ Competitions/ Workshops/ Expert Lectures
- Life skills-based education
- Field visits/ Projects

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Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics/Demonstrations)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ Field visit)	5
Attendance	10

Suggested Readings:

1. Gupta, S.L (2005) Sales and Distribution Management: Text and Cases – An Indian Perspective, Excel Books.
2. Havaldar, K. K.& Cavale, V. M. (2007) Sales and Distribution Management: Text & Cases, Tata McGraw-Hill.

Note: Latest edition of readings may be use

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Course Title: - Financial Institutions & Markets

Course Credit: 2(2-0-0)

Course No. 24UMBC11 **Max. Marks: 100(30I+70E)**

Course Objective:

The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Learning/ Course Outcomes:

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

CO1 Describe Financial architecture of an economy and its key players.

CO2: Understand Primary market and various issues in the market

CO3: Understand and Undertake operations in Secondary market

CO4: Explain money market and its participants

CO5: Describe the market for debt in India

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Financial markets and institutions : components & Overview of primary market , secondary market , money market, capital market, dept market, depository institutions, Banks, NBFC, Regulatory bodies .
Unit-II (CO2)	Primary Market : Definition and Functions, Types of Issues, Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placements, Rights Issue, Regulatory Framework for Primary Markets
Unit-III (CO3)	Secondary Market in India: Role and Function of the Secondary Market, Types of secondary markets for different securities, Market Structure and Participants, Stock Exchanges, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Settlement mechanism at BSE & NSE
Unit-IV (CO4)	Money Markets : Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Role of STCI and DFHI in money market,
Unit-V (CO5)	Debt Market: instruments, Bond: Valuation, Discount Factors, Interest Rates , Coupon Bonds , Floating Rate Bonds , Duration

***Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Cases
- Simulatory exercises
- Field visits
- Events/ Competitions/ Workshops/ Expert Lectures

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Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies / Role Plays /Topics/Demonstrations)	5
Assignment (Project / Problem Solving Exercises / Events/ Competitions/ Workshops/ Expert Lectures Participation/ Field visit)	5
Attendance	10

Suggested Readings:

1. Gupta, S.L (2005) Sales and Distribution Management: Text and Cases – An Indian Perspective, Excel Books.
2. Havaldar, K. K.& Cavale, V. M. (2007) Sales and Distribution Management: Text & Cases, Tata McGraw-Hill.

Note: Latest edition of readings may be use

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Course Title: - Financial Institutions & Markets

Course Credit: 2(2-0-0)
Course No. 24UMBC11 **Max. Marks: 100(30I+70E)**

Course Objective:
The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Learning/ Course Outcomes:
After the completion of course, students will be able to:
CO1 Describe Financial architecture of an economy and its key players.
CO2: Understand Primary market and various issues in the market
CO3: Understand and Undertake operations in Secondary market
CO4: Explain money market and its participants
CO5: Describe the market for debt in India

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Financial markets and institutions : components & Overview of primary market , secondary market , money market, capital market, dept market, depository institutions, Banks, NBFC, Regulatory bodies .
Unit-II (CO2)	Primary Market : Definition and Functions, Types of Issues, Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placements, Rights Issue, Regulatory Framework for Primary Markets
Unit-III (CO3)	Secondary Market in India: Role and Function of the Secondary Market, Types of secondary markets for different securities, Market Structure and Participants, Stock Exchanges, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Settlement mechanism at BSE & NSE
Unit-IV (CO4)	Money Markets : Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Role of STCI and DFHI in money market,
Unit-V (CO5)	Debt Market: instruments, Bond: Valuation, Discount Factors, Interest Rates , Coupon Bonds , Floating Rate Bonds , Duration

* **Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- End term Exam/ class tests/ quiz/
- PPTs
- Cases
- Simulatory exercises
- Field visits
- Events/ Competitions/ Workshops/ Expert Lectures

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Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics/)	5
Assignment (Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work/field visit)	5
Attendance	10

Suggested Readings:

1.Financial Services by M.Y. Khan, Mc Graw Hill Education.
2. Financial Institutions and Markets: Structure, Growth & Innovation by L.M. Bhole and Jitendra Mahakud, Tata McGraw Hill.
3. Financial Markets, Institutions & Financial Services by Dr. Vinod Kumar, Manmeet Kaur, and Atul Gupta, Taxmann Publications.
4. Financial Markets and Institutions by Frederic S. Mushin and Stanley G. Eakins (et. all), Pearson Publications.

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Course Title: EXCEL

Course No. 24UMBA04

Course Credit: 2(0-0-2)
Max. Marks: 100(70I+30E)

Objective

To handle volume of data in effective manner using excel , improve their analytical skills.

Learning/ Course Outcomes

Student will be able to:

CO1: Create and manage worksheets

CO2: Create and manage tables

CO3: Perform operations with formulae and functions

CO4: Create charts

CO5: Perform lookup data by using functions and create pivot tables

Course Content

Unit / LO	Course Content
Unit-I (CO1)	Create a workbook, Import data from a delimited text file, Add a worksheet to an existing workbook, Copy and move a worksheet, Search for data within a workbook, Navigate to a named cell, range, or workbook element, Insert and remove hyperlinks, Change worksheet tab color, Rename a worksheet, Change worksheet order, Insert and delete columns or rows, Change workbook themes, Adjust row height and column width, Insert headers and footers, Hide or unhide worksheets, Hide or unhide columns and rows, Customize the Quick Access toolbar, Modify document properties, Display formulas
Unit-II (CO2)	Create an Excel table from a cell range, Convert a table to a cell range, Add or remove table rows and columns, Apply styles to tables, Insert total rows, Filter records, Sort data by multiple columns, Change sort order, Remove duplicate records
Unit-III (CO3)	Insert references, Perform calculations by using the SUM function, Perform calculations by using MIN and MAX functions, Perform calculations by using the COUNT function, Perform calculations by using the AVERAGE function, Perform logical operations by using the IF function, Perform logical operations by using the SUMIF function, Perform logical operations by using the AVERAGEIF function, Perform statistical operations by using the COUNTIF function
Unit-IV (CO4)	Create a new chart, Add additional data series, Switch between rows and columns in source data, Analyze data by using Quick Analysis, Resize charts, Add and modify chart elements, Apply chart layouts and styles, Move charts to a chart sheet, Insert text boxes and shapes, Insert images
Unit-V (CO5)	Look up data by using the VLOOKUP function, Look up data by using the HLOOKUP function, Create PivotTables

Pedagogical Tools:

- Demonstrations
- Data based exercises
- Hands on learning

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Evaluation Strategy

Tool	Marks

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External Practical	30
Internal Practical	30
Presentations (Topics/Demonstrations)	20
Assignment (Data based exercises)	10
Attendance	10

Suggested Readings:

1. Statistics for Managers using Microsoft excel by Levine, Stephan, Krehbiel and Berenson , PHI Learning Private Limited, 2010.
2. Excel Data Analysis: Modeling and Simulation by Hector Guerrero ,springer
3. Managerial Statistics by Gerald Keller, Cengage Learning,
4. Statistics for Management by Dr. Srivastava T.N., Tata McGraw Hill Publishing
5. Research Methodology Concepts and Cases by Dr. Deepak Chawla, Dr. Neena Sondhi , Vikas Publishing House Private Limited

Note: Latest edition of readings may be used in Teaching Learning Process

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SEMESTER-V

Course Title: -SECURITY ANALYSIS AND PORTFOLIO MANAGEMEENT

Course Credit: 4(3-1-0)

Course No. 24UMBC12 **Max. Marks: 100(30I+70E)**

Course Objective:

1. To familiarize students with the basics of investment and the functioning of primary and secondary markets.
2. To develop an understanding of risk and return and their role in investment decisions.
3. To equip students with skills to perform fundamental analysis of industries and companies.
4. To introduce students to technical analysis tools and equity valuation models.
5. To enable students to construct, evaluate, and revise investment portfolios using modern portfolio theories

Learning/ Course Outcomes:

CO1: Understand the structure and functioning of financial markets and differentiate between investment and speculation.

CO2 : Identify different types of risk and compute risk-return trade-offs in investment decisions.

CO3 : Apply economic, industry, and company analysis to evaluate the intrinsic value of investments.

CO4 : Interpret chart patterns and use equity valuation techniques such as the P/E ratio and CAPM for stock selection.

CO5 : Construct an optimal investment portfolio and assess its performance using standard portfolio evaluation metrics.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	**Introduction to Investment:** Primary capital markets; secondary financial markets. Investment: Meaning, objectives, investment vs. speculation, types of investors, types of investments
Unit-II (CO2)	**Risk & Return:** Concept of Risk & Return; Risk-Return Trade off, Types of Risk: Systematic & Unsystematic Risk, Market Credit, Interest Rate, Purchasing Power ,Risk, Measuring Total Risk
Unit-III (CO3)	**Fundamental Analysis:** Economic Analysis (Inflation, Interest Rate, GDP), Industry Analysis (Classification, Life Cycle),Company Analysis (Management, Financial Ratios),
Unit-IV	**Technical Analysis and Equity Valuation**: Charts: Line, Bar, Candlestick, Chart Patterns: Reversal, Continuation, Dow Theory & Elliott Wave Theory (Basics) Equity Valuation: Dividend model, P/E ratio, Basics of CAPM

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Unit-V (CO5)	**Portfolio Construction and Evaluation**:– Markowitz model, Sharpe single index model, Efficient frontier, Capital Market Line, Security Market Line, CAPM, APT Portfolio performance evaluation – Sharpe, Treynor, and Jensen's Alpha; Portfolio revision techniques and strategies

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

End-term Exam / Class tests / Quizzes
PowerPoint Presentations
Case Study Analysis
Simulatory Exercises / Software Tools
Field Visits to Financial Institutions
Participation in Events, Competitions, Workshops
Expert Lectures by Market Professionals

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations of Project report on portfolio development	5
Assignment – Project on Portfolio development ; Participation in portfolio wizard	5
Attendance	10

Suggested Readings:

Fischer, D. E., & Jordan, R. J. (2021). Security Analysis and Portfolio Management. Pearson Education.
Prasanna Chandra. (2020). Investment Analysis and Portfolio Management. Tata McGraw Hill.
Reilly, F. K., & Brown, K. C. (2019). Investment Analysis and Portfolio Management. Cengage Learning.
Bhalla, V. K. (2021). Investment Management. S. Chand & Co.
Pandian, Punithavathay , Security Analysis and Portfolio Management, (2nd Edition S. Chand &Co.

Web-Based Resources

- NSE India Education: https://www.nseindia.com/education
- Zerodha Varsity (Module 1 - Introduction): https://zerodha.com/varsity/module/introduction-to-stock-markets/
- Investopedia (Risk Types and Measurement): https://www.investopedia.com/terms/r/risk.asp
- Khan Academy on Risk & Return: https://www.khanacademy.org/economics-finance-domain/core-finance/investment-vehicles-tutorial

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- Zerodha Varsity - Fundamental Analysis: https://zerodha.com/varsity/module/fundamental-analysis/
- Morningstar India (Company Ratios and Analysis): https://www.morningstar.in/

- ChartSchool by StockCharts: https://school.stockcharts.com/
- Investopedia - Technical Analysis Basics: https://www.investopedia.com/terms/t/technicalanalysis.asp

- CFA Institute: https://www.cfainstitute.org
- YouTube: "Markowitz Portfolio Theory Explained" – Various visual explainers
- Zerodha Varsity – Portfolio Management: https://zerodha.com/varsity/module/portfolio-management/

Practical Tools & Simulators

- **Moneycontrol Portfolio Tracker**: https://www.moneycontrol.com/
- **TradingView** (for technical charting): https://www.tradingview.com/
- **NSE Paathshala** (Virtual Trading): https://www.nseindia.com/learn/virtual-trading

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Course Title: - Financial Management

Course No. 24UMBC13

Course Credit: 4(3-1-0)
Max. Marks: 100(30I+70E)

Course Objectives

1. To understand the fundamental concepts, scope, and objectives of financial management and the role of a finance manager.
2. To analyze capital budgeting techniques for evaluating investment decisions under certainty and risk.
3. To estimate the cost of capital and understand the principles behind financing and capital structure decisions.
4. To evaluate dividend decisions and their impact on firm valuation using relevant theories and models.
5. To manage working capital efficiently by estimating needs and applying techniques in cash, receivables, and inventory management.

Learning/ Course Outcomes

CO1: Explain the principles of financial management, time value of money, and the role of finance managers in maximizing wealth.

CO2: Apply capital budgeting methods such as NPV, IRR, and Payback to make informed investment decisions under risk and certainty.

CO3: Calculate cost of various capital components and analyze capital structure using leverage and EBIT-EPS tools.

CO4: Evaluate dividend policy decisions using models like Walter's, Gordon's, and MM, and understand their relevance to firm valuation.

CO5: Estimate working capital requirements and manage short-term financial activities like cash, inventory, and receivables.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	**Introduction to Financial Management**: Scope and objectives of financial management; Role and functions of a finance manager; Time value of money – compounding and discounting techniques; Risk-return trade-off; Financial goals – Profit vs. Wealth Maximization .
Unit-II (CO2)	**Capital Budgeting** :The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.
Unit-III	**Cost of Capital and Financing Decision:** Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net

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(CO3)	Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.
Unit-IV (CO4)	**Dividend Decision:** Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.
Unit-V (CO5)	**Working Capital Decision**: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short term finance, working capital estimation, cash management, an overview of receivables management and inventory management.

***Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

- End-term Exam / Class tests / Quizzes
- PowerPoint Presentations
- Participation in Events, Competitions, Workshops
- Expert Lectures by Market Professionals
- Case Study Analysis: Real-world applications of capital budgeting, financial restructuring, and dividend decisions
- Excel Modelling Time value of money, capital budgeting, cost of capital calculations
- Ratio Analysis using Annual Reports: Corporate financial statement interpretation

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations on Financial Reports analysis	5
Assignment on Analysis of financial reports , Participation in Social/ community work/field visit)	5
Attendance	10

Suggested Readings:

- Pandey, I. M. (2021). *Financial Management*. Vikas Publishing House.
- Chandra, P. (2020). *Financial Management: Theory and Practice*. Tata McGraw-Hill.
- Khan, M. Y., & Jain, P. K. (2020). *Financial Management: Text, Problems and Cases*. Tata McGraw-Hill.
- Van Horne, J. C., & Wachowicz, J. M. (2020). *Fundamentals of Financial Management*. Pearson Education.
- Brigham, E. F., & Ehrhardt, M. C. (2021). *Financial Management: Theory and Practice*. Cengage Learning.
- Kothari, R. Financial Management: A Contemporary Approach. Sage Publications India Pvt. Ltd. New Delhi
- Rustagi, R.P. Fundamentals of Financial Management, Taxmann

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Web-Based Resources

- Investopedia: https://www.investopedia.com/terms/f/financial-management.asp
- Khan Academy TVM Lessons: https://www.khanacademy.org/economics-finance-domain/core-finance

- Corporate Finance Institute (CFI): https://corporatefinanceinstitute.com/resources/knowledge/finance/capital-budgeting/
- YouTube: "Capital Budgeting – NPV, IRR, Payback" – CA Rachana Phadke Ranade

- Investopedia – WACC & Cost of Equity: https://www.investopedia.com/terms/w/wacc.asp
- Zerodha Varsity: https://zerodha.com/varsity/module/financial-ratios/

- YouTube: Gordon, Walter & MM Models Explained – CA/CMA videos
- Corporate Finance Institute – Dividend Policy: https://corporatefinanceinstitute.com/resources/knowledge/finance/dividend-policy/

- CFI – Working Capital: https://corporatefinanceinstitute.com/resources/knowledge/finance/working-capital/
- Investopedia – Cash, Inventory, Receivables: https://www.investopedia.com

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Course Title: - Financial Modelling

Course No. 24UMBC14 | **Course Credit: 4(0-0-4)**
Max. Marks: 100(70I+30E)

Course Objectives

1. To introduce the fundamentals and practical applications of financial modelling using Excel.
2. To enable students to construct integrated financial statements and develop dynamic financial models.
3. To build forecasting models using financial ratios, common-size analysis, and basic statistical tools.
4. To develop valuation models including DCF, trading comparables, and project finance tools.
5. To perform scenario and sensitivity analysis and create interactive dashboards for decision-making.

Learning/ Course Outcomes

CO1: Understand the importance and application of financial modelling and use Excel functions for financial calculations.

CO2: Construct and link income statements, balance sheets, and cash flow statements in an integrated model.

CO3: Perform financial analysis, create forecasts using Excel-based tools like regression and moving averages.

CO4: Build valuation models such as DCF and LBO, and apply them to real or simulated projects.

CO5: Conduct scenario/sensitivity analysis and create dashboards using Excel for enhanced decision-making.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	**Introduction to Financial Modelling**: Definition, need, and application in finance; Overview of Microsoft Excel for financial analysis; Financial functions in Excel (NPV, IRR, PMT, FV, PV, RATE); Model design principles – linking, formatting, auditing tools, and best practices in modelling.
Unit-II (CO2)	**Modelling Financial Statements**: Preparing and linking income statement, balance sheet, and cash flow statement; Historical data input, assumptions setup, creating drivers; Integrated financial statement modelling and balancing the model using plug figures.
Unit-III (CO3)	**Financial Analysis and Forecasting**: Ratio analysis using Excel (profitability, liquidity, efficiency, leverage); Common-size analysis and trend analysis; Building revenue models and cost projections; Use of regression and moving averages for forecasting.

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Unit-IV (CO4)	**Valuation Modelling**: Discounted Cash Flow (DCF) valuation – FCFF and FCFE models; Terminal value estimation; Comparable Company Analysis (Trading comps); LBO (Leveraged Buyout) modelling basics; Project finance modelling – IRR, DSCR, NPV of projects.
Unit-V (CO5)	**Scenario and Sensitivity Analysis**: Data tables, goal seek, scenario manager; Tornado charts, Monte Carlo simulation (introduction); Stress testing assumptions; Error tracking and model validation techniques; Dashboard creation using Excel charts and slicers.

* **Pedagogical Tools** and Other Learning Activities includes the following:

- **Hands-on Excel Labs**: Practice sessions for building components of a full model
- **Case Studies**: Valuation modelling and budgeting in real-life corporate scenarios
- **Guest Sessions**: Financial analysts and investment bankers on practical applications
- **Use of Tools**: Excel (mandatory), Power BI/Google Sheets (optional extensions)

Evaluation Strategy

Tool	Marks
End Term Exam	30
Mid Term Exams	10
Presentations	5
Assignment – Practical report	45
Attendance	10

Suggested Readings:

- Benninga, S. (2022). *Financial Modeling*. MIT Press.
- Tjia, J. (2021). *Building Financial Models with Microsoft Excel*. McGraw-Hill.
- Day, M. (2020). *Using Excel for Business and Financial Modelling*. Wiley.
- Chandra, P. (2020). *Projects: Planning, Analysis, Selection, Financing, Implementation, and Review*. McGraw-Hill.
- Ragsdale, C. T. (2020). *Spreadsheet Modeling and Decision Analysis*. Cengage Learning.

Web-Based Resources

- Microsoft Excel Training: https://support.microsoft.com/en-us/excel
- Investopedia – Financial Modelling: https://www.investopedia.com/terms/f/financialmodeling.asp
- YouTube: *ExcelIsFun*, *Leila Gharani*, and *Wall Street Prep* (for Excel basics and modelling best practices)
- CFI (Corporate Finance Institute) - Financial Statement Modeling Course: https://courses.corporatefinanceinstitute.com/
- YouTube: "3 Statement Model in Excel" – by Breaking Into Wall Street
- Investopedia – Ratio & Common-Size Analysis: https://www.investopedia.com

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- Excel Tutorials: Regression & Forecasting on https://excel-easy.com

- Aswath Damodaran's Valuation Resources: http://pages.stern.nyu.edu/~adamodar/
- CFI – DCF & Comparable Company Analysis Modules
- YouTube: "DCF Valuation in Excel" – by Mergers & Inquisitions

- Excel Data Table & Goal Seek: https://exceljet.net
- Tornado Chart in Excel: https://chandoo.org/wp/tornado-charts/
- Monte Carlo Simulation (Basic): https://analystcave.com/excel-monte-carlo-simulation-vba/

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Course Title: - Human Resource Management

Course No. 24UMBE05 | **Course Credit: 3(3-0-0)**
Max. Marks: 100(30I+70E)

Course Objectives

1. To provide an overview of Human Resource Management, its importance, and core functions.
2. To understand the recruitment, selection, placement, and development processes within an organization.
3. To explore the methods and purpose of performance appraisal and job movements in organizations.
4. To comprehend compensation strategies and how they link to job evaluation and employee performance.
5. To address contemporary HRM challenges including employee welfare, industrial relations, and the impact of technology.

Learning/ Course Outcomes

CO1: Explain the scope, importance, and key functions of HRM and the role of an HR manager.

CO2: Describe the processes of recruitment, selection, induction, and employee training and development.

CO3: Apply various performance appraisal techniques and understand job changes like transfers and promotions.

CO4: Evaluate compensation structures including performance-linked pay and job evaluation practices.

CO5: Analyze employee welfare measures, dispute resolution mechanisms, and emerging HRM trends such as e-HRM and green HRM.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	**Introduction**: Meaning, importance and scope of HRM; functions, status and competencies of HR manager; Job analysis—job description and job specification; HR Policies.
Unit-II (CO2)	**Recruitment, Selection & Development Recruitment:** selection, placement, induction– an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency based training.
Unit-III (CO3)	**Performance Appraisal:** Performance appraisal- nature and objectives, methods of performance appraisal, Job changes—transfers and promotions; HR audit.

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Unit-IV (CO4)	**Compensation: Job** evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group, and organisation level.
Unit-V (CO5)	**Employee Maintenance and Emerging Issues in HRM:** Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

* **Pedagogical Tools** and Other Learning Activities (for 45 hours) includes the following:

End-term Exam / Class tests / Quizzes
PowerPoint Presentations
Case Study Analysis
Participation in Events, Competitions, Workshops
Expert Lectures by Market Professionals

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics/)	5
Assignment (Events/ Competitions/ Workshops/ Expert Lectures Participation/ Social/ community work/field visit)	5
Attendance	10

Suggested Readings:

• Decenzo, D. A., & Robbins, S. P. (2011). Fundamentals of Human Resource Management. India: Wiley.
• Dessler, G. (2017). Human Resource Management. Pearson.
• Muller-Camen, M., Croucher, R., & Leigh, S. (2016). Human Resource Management: A Case Study Approach. CIPD. Viva Books.
• Pattanayak, B. (2018). Human Resource Management. Delhi. Prentice Hall of India.
• Rao, V. Human Resource Management: Text and Cases. Excel.
• Rastogi, S. Management of Human Resources. Sun India.

Web-Based Resources

- SHRM Learning Portal: https://www.shrm.org/
- MindTools – HR Functions: https://www.mindtools.com/pages/main/newMN_HR.htm
- LinkedIn Learning – HR Training and Development Courses

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- HR Helpboard India: https://www.hrhelpboard.com/ – Recruitment & Training Policies
- Investopedia – Performance Appraisal Overview
- Harvard Business Review: Articles on Appraisal Techniques and HR Audit
- Compensation Management by WorldatWork: https://www.worldatwork.org/
- Payscale Academy: https://www.payscale.com/academy
- ILO (International Labour Organization): https://www.ilo.org/ – Workplace Safety & Welfare
- Articles and Blogs on:
  - **e-HRM**: https://www.peoplematters.in/
  - **Green HRM** and **HR Tech**: https://www.hrexchangenetwork.com/

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Course Title: - Insurance and Risk Management

Course Credit: 3(3-0-0)

Course No. 24UMBC15 **Max. Marks: 100(30I+70E)**

Course Objectives

1. To understand the fundamental concepts, types, and measurement of risk in the context of insurance.
2. To study the core principles of insurance and the regulatory framework governing the insurance industry.
3. To explore various types of life and non-life insurance products and their relevance in modern financial planning.
4. To examine emerging insurance models such as bancassurance and health insurance with an analytical approach.
5. To familiarize students with the legal, actuarial, and operational aspects of insurance contracts and risk control mechanisms.

Learning/ Course Outcomes

CO1: Explain different types of risk and apply methods to assess, evaluate, and transfer risk.

CO2: Describe key principles of insurance including risk pooling, indemnity, and subrogation, and understand the role of IRDA.

CO3: Identify and compare various life and non-life insurance products, their features, and practical applications.

CO4: Analyze the role and benefits of bancassurance, health insurance, and general insurance in risk management.

CO5: Evaluate legal and operational aspects of insurance contracts, including loss assessment, mis-selling control, and premium computation.

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	**Introduction** Concept of risk, Types of risk, Assessment and Transfer, Sources and Measurement of risk, Risk evaluation and Prediction .
Unit-II (CO2)	**Principles of Insurance**: Meaning and nature of insurance; Risk pooling and risk transfer; Insurable interest, utmost good faith, indemnity, contribution, subrogation, proximate cause; Role IRDA
Unit-III (CO3)	**Types of insurance I:** Life Insurance: Features, Need and Policies of Life insurance; Reinsurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits.
Unit-IV (CO4)	**Types of insurance II :** Health insurance: Meaning, Types, Need ; Other General insurance: meaning, need, Types,

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Unit-V (CO5)	**Insurance & Risk Management**: Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

***Pedagogical Tools** and Other Learning Activities (for 45 hours) includes the following:

- **Insurance Policy Analysis**: Reviewing real-life insurance products
- **Role Plays**: Insurance claims settlement scenarios
- **Guest Sessions**: Professionals from LIC, IRDAI, general insurers
- **Field Visits**: Insurance offices/TPA offices (optional)

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations – Role Play	5
Assignment – Project on analysis of Different Insurance policies	5
Attendance	10

Suggested Readings:

- George E. Rejda (2020). *Principles of Risk Management and Insurance*. Pearson Education.
- Vaughan, E. J., & Vaughan, T. (2020). *Fundamentals of Risk and Insurance*. Wiley.
- Mishra, M. N. (2021). *Insurance – Principles and Practices*. S. Chand.
- Gupta, P. K. (2022). *Insurance and Risk Management*. Himalaya Publishing House.
- IRDAI Study Material and Annual Reports.

Web-Based Resources

- Investopedia – Risk Management Concepts: https://www.investopedia.com/terms/r/risk-management.asp
- IRMI (International Risk Management Institute): https://www.irmi.com
- IRDA Official Website – https://www.irdai.gov.in
- NPTEL Course on Risk Management & Insurance
- Insurance Information Institute (US): https://www.iii.org
- LIC India: https://www.licindia.in
- General Insurance Council: https://www.gicouncil.in
- RBI and IRDA Circulars on Bancassurance
- WHO – Health Insurance Overview: https://www.who.int

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Course Title: - Social Media Marketing

Course No. 24UMBE06 | **Course Credit: 4(3-1-0)** | **Max. Marks: 100(30I+70E)**

Course Objectives

1. To introduce the fundamentals and importance of social media marketing in today's digital landscape.
2. To provide an understanding of various social media platforms and their use in business contexts.
3. To enable learners to develop effective social media campaign strategies including goal setting and audience targeting.
4. To familiarize students with paid advertising formats and ad management tools on social platforms.
5. To explore influencer marketing, affiliate promotions, and performance analytics in social media.

Learning/Course Outcomes (COs)

CO1: Explain the role and evolution of social media marketing and its impact on digital marketing strategies.

CO2: Compare different social media platforms and choose appropriate ones based on brand objectives and audience.

CO3: Design a social media campaign by setting SMART goals, defining personas, and allocating budget.

CO4: Use social media ad tools like Facebook Ads Manager and LinkedIn Ads to plan and execute paid promotions.

CO5: Evaluate the effectiveness of SMM strategies using analytics tools, influencer performance, and engagement metric

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	Introduction to Social Media Marketing: Definition of SMM ; Importance of SMM in the digital landscape Overview of different social media platforms and their significance; Trends in SMM; Careers in Social Media marketing
Unit-II (CO2)	Understanding Social Media Platforms: Facebook, Instagram, Twitter (X), LinkedIn, Pinterest Features, user demographics, and business uses; Choosing the right platform for brand
Unit-III (CO3)	Social Media Campaign Planning : Goal setting (SMART goals) Target audience and personas ; Budgeting and resource allocation Case studies of successful campaigns
Unit-IV	

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(CO4)	Paid Advertising on Social Media: Facebook Ads Manager, Instagram promotions, LinkedIn advertising . X advertising ;Targeting options (demographic, interest-based, behavioral) ;Ad formats and bidding strategies
Unit-V (CO5)	Influencer, Affiliate Marketing and Social Analytics: Types of influencers; role of influencers in social media marketing, Identifying and engaging influencers Affiliate marketing basic; Tools for Social Media management; Socia Media Metrics-Engagement rate, click-through rate, conversion rate; Platform-specific analytics (Facebook Insights, Instagram Insights)

* **Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

* End-term Exam / Class tests / Quizzes
* PowerPoint Presentations
* Case Study Analysis
* Project
* Participation in Events, Competitions, Workshops
* Expert Lectures by Market Professionals

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations	5
Assignment – Social Media Campaign Project	5
Attendance	10

Suggested Readings:

Books

1. **Tracy L. Tuten** – *Social Media Marketing*
2. **Shiv Singh & Stephanie Diamond** – *Social Media Marketing for Dummies*
3. **Dave Evans** – *Social Media Marketing: An Hour a Day*
4. **Gaurav Madaan** – *Social Media Marketing Made Simple* (Indian perspective)

Web-Based Resources

- HubSpot Blog: https://blog.hubspot.com/marketing/social-media
- Meta Business Guide: https://www.facebook.com/business

- Platform Guides:
    - Facebook Business Suite: https://business.facebook.com
    - Instagram for Business: https://business.instagram.com
    - LinkedIn Marketing: https://business.linkedin.com/marketing-solutions

- Hootsuite Academy: https://education.hootsuite.com
- Case Studies on: https://sproutsocial.com/insights/social-media-case-studies/

- Meta Ads Manager: https://www.facebook.com/business/tools/ads-manager
- LinkedIn Ad Guide: https://business.linkedin.com/marketing-solutions/ads

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- Influencer Marketing Hub: https://influencermarketinghub.com
- Google Analytics + Platform Insights: https://analytics.google.com
- Canva for Content Scheduling + Metrics (free & easy)

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SEMESTER-VI

Course Title: -Auditing and Course Governance

Course No. 24UMBC16 — **Course Credit: 4(3-1-0)** — **Max. Marks: 100(30I+70E)**

Course Objective:

1: Understand auditing principles, planning, internal controls, auditor roles, and regulatory bodies

2: Explore corporate governance principles, board structure, shareholder activism, and governance models.

3: Analyse major corporate failures and study international governance codes and standards

4: Learn Indian governance reforms, regulatory provisions, and governance practices in public and financial sectors.

5: Understand ethics, CSR concepts, models, drivers, and their integration with corporate governance and sustainability

Learning/ Course Outcomes

CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: Understand the concept of corporate governance in organisations and its essence for management.

CO3: Assimilate information leading to failure of organisation and corporate scams.

CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: Recognise the essence of ethics in business.

Course Content:

Unit / CO	Course Content
Unit-I(CO1)	**Auditing:** Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA).
Unit-II(CO2)	**Corporate Governance:** Corporate Governance: Meaning, significance and principles; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies
Unit-III (CO3)	**Major Corporate Governance Failures and International Codes :** Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).
Unit-IV	**Corporate Governance Framework in India** : Initiatives and reforms-Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee

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(CO4)	(2017). Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, nonbanking financial institutions.
Unit-V (CO5)	**Business Ethics and Corporate Social Responsibility (CSR):** Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, ; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

* **Pedagogical Tools** and Other Learning Activities (for 60 hours) includes the following:

End-term Exam / Class tests / Quizzes
PowerPoint Presentations
Case Study Analysis
Participation in Events, Competitions, Workshops
Expert Lectures by Market Professionals

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics/)	5
Assignment	5
Attendance	10

Suggested Readings:

•Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), 7th Edition Taxmann Pvt Ltd.
• Sharma, J.P.(2016). Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
• Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
• Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

Web-Based Resources (Unit-wise)

- ICAI – https://www.icai.org – Standards on Auditing (SA), Peer Review Board
- SEBI – LODR Regulations Overview: https://www.sebi.gov.in
- OECD Principles of Corporate Governance: https://www.oecd.org/corporate/principles-corporate-governance.htm
- Case Studies (Enron, Satyam, IL&FS): YouTube channels like CA Rachana Ranade, Financial Express
- Sarbanes-Oxley Act (SOX): https://www.soxlaw.com

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- MCA – Companies Act, 2013: https://www.mca.gov.in
- SEBI Guidelines Archive: https://www.sebi.gov.in/legal/regulations
- Kotak Committee Report Summary: https://www.nseindia.com
- CSR in India – Ministry of Corporate Affairs: https://csr.gov.in

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Course Title: - Customer Relationship Management

Course Credit: 2(2-0-0)

Course No. 24UMBE07 **Max. Marks: 100(30I+70E)**

Course Objectives

1. To introduce the evolution, concepts, and strategic importance of CRM in modern business.
2. To understand the customer lifecycle and strategies for acquisition, retention, and development.
3. To explore CRM strategies that enhance customer experience and engagement.
4. To familiarize students with CRM technologies, software tools, and AI-based applications.
5. To evaluate CRM performance using key metrics and understand legal and ethical CRM concerns.

Learning/ Course Outcomes

CO1: Explain the evolution of CRM, its strategic role in relationship marketing, and the CRM value chain.

CO2: Apply lifecycle strategies to manage customer acquisition, satisfaction, loyalty, and retention using relevant metrics.

CO3: Design personalized marketing strategies and improve customer experience through service recovery and social CRM.

CO4: Use CRM software tools (like Salesforce, Zoho) and explain the role of AI in customer engagement.

CO5: Evaluate CRM initiatives using performance indicators and address legal issues such as data privacy

Course Content:

Unit / CO	Course Content
Unit-I (CO1)	**Introduction to CRM**: Strategic vs. Tactical CRM; CRM and Relationship Marketing; Objectives and benefits of CRM; CRM value chain .
Unit-II (CO2)	**Customer Life Cycle Management**: Customer acquisition, retention, and development strategies; Customer satisfaction and loyalty metrics (NPS, CLTV, RFM)
Unit-III (CO3)	**CRM Strategies and Customer Experience**: One-to-one marketing, personalization, customer touchpoints and journey mapping; Complaint handling and service recovery; Customer advocacy
Unit-IV (CO4)	**Technology and CRM Tools**: CRM software (Salesforce, Zoho, HubSpot, etc.); Integration of CRM with ERP and marketing automation tools; Role of AI in CRM – chatbots, recommendation engines

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Unit-V (CO5)	**Measuring and Enhancing CRM Performance**: CRM KPIs – retention rate, churn rate, acquisition cost, repeat purchase ratio; ROI of CRM initiatives; Legal and ethical issues in CRM

* **Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- **CRM Software Demos**: Hands-on sessions with CRM platforms
- **Case Studies**: CRM success stories and failure analysis across industries
- **Role Plays**: Customer interaction simulations – sales, support, and service
- **Guest Lectures**: CRM managers, customer success specialists, data privacy experts

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations and Role plays	5
Assignment – Case study based	5
Attendance	10

Suggested Readings:

- Peppers, D., & Rogers, M. (2020). *Managing Customer Relationships: A Strategic Framework*. Wiley.
- Buttle, F., & Maklan, S. (2021). *Customer Relationship Management: Concepts and Technologies*. Routledge.
- Greenberg, P. (2020). *CRM at the Speed of Light*. McGraw-Hill.
- Payne, A. (2021). *Handbook of CRM: Achieving Excellence in Customer Management*. Pearson Education.
- Salesforce and HubSpot CRM Official Learning Resources.

Web-Based Resources

- HubSpot CRM Blog: https://blog.hubspot.com/service/what-is-crm
- Salesforce Trailhead (free CRM learning): https://trailhead.salesforce.com
- Zoho CRM Basics: https://www.zoho.com/crm/

- Net Promoter System: https://www.netpromotersystem.com
- CLTV Calculator Tool – https://clevertap.com

- Social CRM Case Studies – https://sproutsocial.com

- Salesforce, Zoho, HubSpot tutorials (YouTube & official sites)
- AI in CRM – Chatbots, Voice Assistants: https://towardsdatascience.com
- CRM-ERP Integration articles – https://www.selecthub.com

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Course Title: Indian Knowledge System (IKS) in Management

Course No: 24UMBE08 **Course Credit: 02(2-0-0)**
Max. Marks: 100 (30I+70E)

Course Objectives

1. To introduce students to the foundational principles and relevance of Indian Knowledge Systems in contemporary times.
2. To explore leadership styles and governance practices found in ancient Indian texts.
3. To understand the ethical, cultural, and spiritual dimensions of Indian work practices and value systems.
4. To examine historical Indian business models, economic thought, and sustainability approaches.
5. To apply IKS principles to modern management practices such as HRM, innovation, and consumer behavior.

Learning/ Course Outcomes

CO1: Explain the nature, sources, and relevance of Indian Knowledge Systems and compare them with Western thought.

CO2: Analyze leadership and governance models from Indian epics and texts like the Mahabharata, Ramayana, and Arthashastra.

CO3: Demonstrate understanding of Indian ethics, work culture, and selfless action (Nishkam Karma) in a professional context.

CO4: Evaluate indigenous business models and sustainability practices from historical Indian traditions.

CO5: Apply IKS-based insights (Yoga, Ayurveda, Jugaad) to improve modern organizational functions and innovation.

Course Content

Unit / LO	Course Content
Unit-I (CO1)	Introduction to Indian Knowledge System (IKS): What is IKS? Relevance in today's world. Sources of IKS: Vedas, Upanishads, Arthashastra, Bhagavad Gita, Holistic worldview: Dharma, Artha, Kama, Moksha; IKS vs. Western systems (basic comparison)
Unit-II (CO2)	Leadership and Governance in Ancient India : Leadership styles in Mahabharata and Ramayana ; Kautilya's Arthashastra: Qualities of a good leader ; Decentralized governance in ancient India (Panchayats etc.) ;Women leadership in ancient texts

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Unit-III (CO3)	Indian Ethics and Work Culture: Concept of Nishkam Karma (selfless action) – Bhagavad Gita, Indian concepts of ethics in business, Guru-Shishya tradition and knowledge sharing, Role of self-discipline and meditation in management
Unit-IV (CO4)	Indian Economic Thought and Business Models Ancient trade and entrepreneurship (Silk route, maritime trade), Guilds (Shrenis) as early business institutions, Indigenous business practices: Baniyas, Havelis, Kirana models, Sustainable practices in ancient India (localism, reuse, trade ethics)
Unit-V (CO5)	IKS in Modern Management Applications, Integrating Yoga, Ayurveda, and mindfulness in workplace, HR practices inspired by IKS (compassion, motivation), Indian psychology for consumer behavior, IKS and innovation (Jugaad)

***Pedagogical Tools** and Other Learning Activities (for 30 hours) includes the following:

- Exams
- Case Studies
- Guest Lectures
- Activities/Workshops

Evaluation Strategy

Tool	Marks
End Term Exam	70
Mid Term Exams	10
Presentations (Case studies /Topics/)	5
Assignment	5
Attendance	10

Suggested Readings:

1. Essence of Indian Knowledge Tradition – IGNOU Notes (available free online)
2. Chanakya Neeti – translated editions
3. Bhagavad Gita for Managers – Radhakrishnan Pillai
4. Indian Ethos and Values in Management – N.M. Khandelwal
5. Online Videos: SWAYAM Video Lectures on IKS, YouTube Channels: CCRT India, IGNCA, IKS Division @ AICTE

Online/Web-Based Resources

- AICTE IKS Division: https://iksindia.org
- IGNCA (Indira Gandhi National Centre for the Arts): https://ignca.gov.in

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- YouTube Series: "Leadership Lessons from Ramayana & Mahabharata" – by TEDx, IIMs
- Kautilya's Arthashastra insights – https://www.sanskritimagazine.com

- SWAYAM: Indian Ethics & Management Courses
- ISKCON Management Webinars – Focus on value-based work ethics

- Case studies from: https://www.dharmaeconomics.in
- Indian Business Heritage Lectures – IIMA/NIOS/IGNOU channels

- Harvard Business Review – Indian Values in Management
- Books/Articles on Jugaad Innovation
- Mindfulness & Workplace Integration – https://www.mindful.org

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Course Title: Internship

Course No. 24UMBS04

Course Credit: 14 (0-0-14)
Max. Marks: 350(245I+105E)

Course Objective: Objective of internship is to provide practical experience, enhance skills, build a professional network, and improve employability

Learning/ Course Outcomes:
After the course, the outcomes are as follows under

CO1: Apply theoretical knowledge to real-world scenarios.
CO2: Develop of professional skills and networking opportunities.
CO3 : Understand workplace culture and dynamics.
CO4: Hands-on experience in a chosen field

During the internship in organisation through an action research project, students will develop and apply theoretical knowledge to practical challenges, enhancing their problem-solving, critical thinking, and communication skills.

Submission of Report:
Front Page: Student Name, Course, Internship Company, Duration, Mentor
Internship Agreement Form
Internship Certificate
Introduction & background of the Company
Roles & responsibilities as an Intern
Weekly work allotment & completion report
Challenges & Solutions
Learning from the internship
Conclusion

Assessment Strategy

Tool	Marks
End Term Viva	105
Monthly Viva/ Internship Performance	70 (17.5+ 17.5+ 17.5+ 17.5)
Presentations	30
Report	40 (20 Mid+20 Final)
Attendance	105

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