

Mewar University

Gangrar, Chittorgarh, (Raj.)



Program Project Report

“Bachelor of Commerce” (B.COM.)



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Introduction:

B. Com. is one of the most sought bachelor degree programs after 12th Standard. It includes complete knowledge of Finance and Management. B. Com degree has been started to provide sound knowledge for Financial and Management professionals. B.Com. Degree is one of the most job provider educational degree courses in India and Abord.

The best part of the program is that the students of all stream in 10+2 standard can get admission in the B.Com. The Program B.Com. degree allows the students to enter in the field of Banking and Finance and Management Bachler in Commerce also gives you a platform for pursuing course like M.Com. Partial ICT Supported Teaching learning practices shall be adopted to ensure parity in terms of rigor and quality of instructions.

(a). Program’s Mission and Objectives

Mission:

- The mission of the programs to provide a nurture knowledge that will lead to fulfill the aspirations of trade, industry, commerce and the individual. To create an atmosphere of effective learning in commerce, generate a spirit of questioning, inquiry, induce healthy challenges and competitiveness fill of complete accomplishment and instill self-confidence.

Objectives:

- To impart knowledge in advance concepts and applications in various fields of commerce.
- To provides the students the avenues of studies in parallel professional courses in commerce discipline
- To equips the student to occupy the important positions in business, industries and related organizations.

(b). Relevance of the Program with HEI’s Mission and Goals:

The vision and Mission of HEIs of Mewar University, Rajasthan are:

Vision:

- To be an institution where the most formative years of a young minds are spent in the guided pursuits of excellence while developing a spirit of intuitive questioning an ability to excel in the pressure of a past Changning professional world and desire to grow into a personality then a person in an environment that fosters strong moral and ethical values, team work community service an environment consequences consciousness.

Mission:

- **Inculcating Skills:** To inculcating managerial and entrepreneurial skills with a zeal to attain excellence in business administration.
- **Motivating to gain professional Competence:** To motivate students gain professional competence through constant knowledge update, empathetic leadership qualities and fostering strategic relationships with the industry and practitioners.
- **Cultivating Values:** To Cultivate personal integrity, ethical consciousness, care for environment and society among future manager

B.Com. Program of the University strives to realize its Vision and Mission by rectifying student centric issue on priority and also to empower local community with the help of various social club running in University like NSS, NCC Rover rangers and Alumni Association. University Promote multidisciplinary and Allied Research in various fields that supports and harnesses joyful learning environment. The goal of OL program provides educational facility to all qualified and willing persons who are unable to join regular courses due to personal and professional reasons. They are many potential learners who cannot afford to

join regular courses due to professional responsibilities and personal commitment. For Such cases Online learning can be helpful to increase knowledge base and enhance Skills.

The Program aim to provide alternative path to wider potential learner who are in need of Refresher Courses to enhance skills.

This is highly relevant to the HEI's mission and goals as it aims to provide quality education to the potential learner.

(c). Nature of Prospective Target Group of Learners:

Online education at Mewar University shall targets the working professional's executives as well as those who cannot attend a full-time program due to constraints. Mewar University shall target Population of those who are living in remote areas where higher education institutes are not easily accessible. The candidates desire to take admission in B.Com. program shall have to meet the eligibility norms as follows-

1. To obtain admission in B.Com. program offered through OL mode. The learner must have complete 10+2 in any Stream.
2. The learner must have scored a minimum 45% marks aggregately at 10+2 level.

The OL – B.Com. Program offered by Mewar University caters the needs of diverse group of under graduate learner from all discipline located in diverse reasons and social structures such as learner from a low level of disposable income ruler dwellers women and minorities who have little access to formal institutions of higher learning.

(d). Appropriateness of the Program for Acquiring Specific Skills and Competence-

The university has to identify following program outcomes and program specific outcome as acquisition of specific skills and competency for B.Com. program.

1. Program Outcomes –

PO 1 Commerce Knowledge – Acquire adequate knowledge in various discipline of commerce, taxation, finance, management, accountancy and other which can be applied in real life business situation.

PO 2 Area Specific Expertise – Apply various concepts theories and models in financial area in marketing, money and banking and accounting, finance and others.

PO 3 Cross Disciplinary Integration and strategic Perspective – Acquire knowledge of micro-macroeconomics, mathematics, statistics, production, operation management and its integration relevant to business decision.

PO 4 Investigation of Business Problems – Analyze and comprehend and applicability of commerce and accounting principles in solving complexes business problem.

PO 5 Modern Tool Usage – Develop IT knowledge for business processes and learn innovative method of applying IT and E- commerce tool for competitive advantage.

PO 6 Entrepreneurial Prospective – Equip with entrepreneurial skills whether to develop own business idea from concept to reality or learn to manage and innovative business in today's environment.

PO 7 Environment and Sustainability – Understand the impact of professional business solutions in societal and environmental context and demonstrate the knowledge of, and need for sustainable development.

PO 8 Ethics– Develop ethical, moral and human value to contribute to the well-being of the society.

PO 9 Leadership skill – Apply critical thinking which improve cognitive skills and logical decision making as business leader.

PO 10 Communication – Develops communication skills, interpersonal and soft skills to enable them to interact in a more constructive and productive manner.

PO 11 Legal Knowledge – Acquire the basic legal knowledge to various business operation for effective decision making.

PO 12 Life Long Learning – An ability to recognize the need for having the preparation and ability to engage independent and lifelong learning in global context on technological and organizational change.

2. Program Specific Outcomes (PSOs) –

PSO 1 – Apply advanced principles of business administration to analyze, design and implement to effective solution for organizational challenges

PSO 2 – Formulate effective financial strategies and make informed business decision by integrating economics insights with financial expertise.

PSO 3 – Apply advanced principles of accountancy and business statistic to analyze and interpret financial data, enabling them to make informed and strategic decision in a business context.

(e). Instructional Delivery Mechanism:

Curriculum Design: The curriculum is designed by a committee comprising experts from the parent department of the Mewar University and industry experts, keeping in view the needs of the diverse groups of learners. The delivery will be compactly bonded with digital learning technologies for world class learning.

- i. Curriculum Design:** The curriculum is designed by a committee comprising experts from the parent department of the Mewar University and Industry experts, keeping in view the needs of the diverse groups of learners.
- ii. Detailed Syllabus:** As per the Under graduate course offered in the regular mode by Mewar University.
- iii. Duration of the Program:** Minimum 3 years. Nevertheless, the students would have to complete the program as per UGC guidelines.
- iv. Student Support Service:** Our library and additional obtainable amenities for education in distance mode shall be made available to B.Com. learners also. Further, in order to successfully execute the program, a wide range of support services are provided to the Open and distance learners. The various support services are as follows:
 - (a) State of the Art Library:** Our library and additional obtainable amenities for education in distance mode shall be made available to B.Com. learners also. Along with this, students will be provided with quality Self Learning Material (SLM) (Printed & Soft Copy).
 - (b) Learning Management System (L.M.S.):** Mewar University has a dedicated dynamic LMS for students where they can get all the information regarding its study material, program, up-coming events, examination results etc.
- v. Faculty :** 1 Full – time Professor, 1 Associate Professor & 2 Assistant Professors.
- vi. Media:** Print, Audio/Video, Online & Student Support System.
- vii. Credits Mapping:**

Evaluation Scheme:

S.N.	Course Name/Title	Credit	Continuous Assessment / Practical Record	Mid-Term / Internal Assessment	End-Term / External Assessment	Total	Sem
1	Business Communication	2	15	15	70	100	1
2	English Communication	2	15	15	70	100	1
3	Principles of Management	4	15	15	70	100	1
4	Financial Accounting	4	15	15	70	100	1
5	Statistical Analysis	4	15	15	70	100	1
6	Basic of Financial Services	3	15	15	70	100	1
7	Universal Human Values	3	15	15	70	100	1

S.N.	Course Name/Title	Credit	Continuous Assessment / Practical Record	Mid-Term / Internal Assessment	End-Term / External Assessment	Total	Sem
1.	Environment Ecology and Technology	2	15	15	70	100	2
2.	Marketing Management	4	15	15	70	100	2
3.	Human Resource Management	4	15	15	70	100	2
4	Financial Management	4	15	15	70	100	2
5	Indian Systems of Health and Wellness	2	15	15	70	100	2
6	Media Literacy and Critical Thinking	2	15	15	70	100	2
7	Human Health and General Studies	2	15	15	70	100	2

S.N.	Course Name/Title	Credit	Continuous Assessment / Practical Record	Mid-Term / Internal Assessment	End-Term / External Assessment	Total	Sem
1	Indian Wisdom Philosophy Tradition	2	15	15	70	100	3
2	Business Environment and Policy	4	15	15	70	100	3
3	Business Economics	4	15	15	70	100	3
4	Cost and Management Accounting	4	15	15	70	100	3
5	Business Law	4	15	15	70	100	3
6	Computer Application In Business	2	15	15	70	100	3
7	Corporate Accounting	2	15	15	70	100	3
8	Digital Marketing	2	15	15	70	100	3

S.N.	Course Name/Title	Credit	Continuous Assessment / Practical Record	Mid-Term / Internal Assessment	End-Term / External Assessment	Total	Sem
1	Entrepreneurship Development	4	15	15	70	100	4
2	Company Law	4	15	15	70	100	4
3	Income Tax Law and Practices	2	15	15	70	100	4
4	DSE - 1	4	15	15	70	100	4
5	DSE - 2	4	15	15	70	100	4
6	Corporate Governance, Value and Ethics	2	15	15	70	100	4
7	Design Thinking and Innovation	2	15	15	70	100	4
8	Tally ERP	2	15	15	70	100	4

S.N.	Course Name/Title	Credit	Continuous Assessment / Practical Record	Mid-Term / Internal Assessment	End-Term / External Assessment	Total	Sem
	Project Management	4	15	15	70	100	5
	Auditing	4	15	15	70	100	5
	Logistics and Supply Chain Management	4	15	15	70	100	5
	Analysis of Financial Statement	4	15	15	70	100	5
	DSE - 3	4	15	15	70	100	5
	DSE - 4	4	15	15	70	100	5
	Short Term Training	2				100	5

S.N.	Course Name/Title	Credit	Continuous Assessment / Practical Record	Mid-Term / Internal Assessment	End-Term / External Assessment	Total	Sem
	Internship	12				500	6 Int

MOOCs:

The university shall give flexibility in opting for MOOC (Massive Online Open Courses) by the students pertaining to the prescribed curriculum and also the credits earned in the MOOC courses may be dealt as part of the evaluation scheme as per UGC (Open and Distance learning program and online program) regulations, 2020.

Syllabi and Course Materials – Syllabi, PPR and self-learning material are developed mostly by experienced faculty members of Mewar University in consultation with contents experts and the same will be forwarded to CIQA and BOS/ Academic Council/ Executive Council for further suggestions and approval.

Faculty and Support Staff – The university has identified the requisite faculty and support staff as mandated by UGC and formally they shall be allocated required positions from amongst the existing faculty exclusively for OL mode or fresh appointment as per the requirement, shall be initiated for which letter of intent have been issued to the prospective faculty and staff. The course material prepared by this university on par with any open university/ distance education center in the country.

Delivery Mechanism – The OL of MU follows a model ICT (Information and Communication Technology) enable approach for instruction. The methodology of instruction in OL of MU is different from that of the conventional/ regular programs. Our OL system is more learner orientated and learner is an active participant in the teaching learning process.

Counselling Session – Normally counselling is held as per the schedule drawn beforehand by the subject coordinator. There will be six counselling/ contact classes for 4 credit courses will be held on the online mode.

Medium of Instruction –

Medium of Course instruction; English
Medium of Examination: English

Student Support System - University study center and learning support center headed by a coordinator not below the rank of assistant professor and shall be augmented with academic and non – academic staff depending on the learner.

The university has made appropriate arrangement for various support services including counselling schedule and resource -oriented – services evaluation method and dates both on and offline mode for easy and smooth services to the student through distance mode. All student support services will be provided through a single window method/ mode onsite and online.

(f). Procedure for Admissions, Curriculum transaction and Evaluation:

Our counselors guide the students for admission process based on the eligibility norms.

Eligibility - The minimum eligibility for B.Com. program is 12thStd any stream.

Course Fee Plan:

Lump Sum Fees

- Rs. 45,500/-

Installment Fees

- First Semester – Rs. 5500/-
- Second Semester – Rs. 5500/-
- Third Semester – Rs. 5500/-
- Fourth Semester – Rs. 5500/-
- Fifth Semester – Rs. 5500/-
- Sixth Semester – Rs. 5500/-

Examination Fee will be Rs. 2000/- per semester

One time Admission Fee will be Rs. 500/-

The curriculum is delivered through the Online Lectures and Face to Face Counseling Session supported by audio-video aids through the contact hour classes conducted at the Headquarters, i.e. Mewar University Campus.

Evaluation System:

The examination has two components that is

- (a) Continuous Evaluation (Assignments) 30%
- (b) Term End Examination (University Examination) 70%.

Each student has to complete and submit 2 assignments in each of the theory paper before being eligible to appear for the term end examination.

Minimum qualifying marks in each paper is 40% individually in internal and term end examination.

The evaluation and assessment of the students enrolled to this program is conducted on the basis of their continuous assessment – assignments and performance in the term end examination.

(g). Requirement of Laboratory and Library Resources: Mewar University facilitates world class infrastructure to its students to provide extensive and exclusive support for maintaining necessary learning environment, used by students and faculty like:

The University has a well-stocked and fully computerized library, which serves as a catalyst in the learning process.

To ignite the intellectual spirit in young minds, a stock of about 50,000 latest books, large collection of video/audio CDs, industry and company information sources are made available to the students.

The University has course-wise departmental libraries and a central library to provide adequate support for complete academic pursuit.

Kept open and accessible 12 hours a day, the library includes a separate display section announcing new arrivals. The unique feature of the Mewar University library is its Electronic Media Library Division. It grants access to Indian and Global database related to programs and training materials, which are also made available in CD-ROMs. Major features of the library include:

- Study and Reference Books
- Large collection of National & International Journals
- Reading Halls for more than 200 Students
- Special Reading Room for Researchers and Teachers
- Computerized Library Management System
- Online Workstations connected with 10Mbps Internet Connectivity
- Audio-Visual Library Section
- Career Guidance Section
- Magazines and Periodicals Section
- A separate Reference Section is maintained for important and rare books.
- Easy operation through automated library procedures and Bar Code system
- Digital Library – to provide access to e-Journals, to download desired material

The campus has well equipped laboratories that have been aesthetically designed and arranged with modern equipment and infrastructure to completely cover the syllabus of each branch of study. The labs include, Communication Lab., Computer Lab., Language Lab. etc. In all these labs, hands-on training is imparted to the students to keep pace with modern technology. The University possesses well-qualified and experienced technical staff with all resources to develop the technical skills of the students in all fields.

The campus has an array of computers distributed over different sections of academic block. The air-conditioner computer labs with pleasing ambience is spread over 850 square meters. The computer center has high-end servers to cater to the needs of the networked environment.

(h). Cost Estimate of the Program & the Provision: The Estimate of Cost & Budget could be as follows (all figures on Annual basis) :

- i. Salaries: Rs. 30,00,000/- (Approx.)
- ii. Travel: Rs. 30,000/- (Approx.)
- iii. Seminars: Rs. 40,000/- (Approx.)
- iv. SLM Preparation, Printing, Distribution: Rs. 3,00,000/- (Approx.)
- v. Library: 1,25,000/- (Approx.)
- vi. Courier/Transportation: Rs. 50,000/- (Approx.)
- vii. Infrastructure: Rs. 1,50,000/- (Approx.)
- viii. Computer Labs & Leased Line: Rs. 1,00,000/- (Approx.)

(i). Quality Assurance Mechanism and Program Outcome:

The university has established an IQAC, which is responsible for assessing and monitoring the quality of the all the courses through monitoring, mentoring. The Quality Assurance Cell includes the Deans of the different Faculty, Nominated Heads of the concerned departments.

Objective:

- To ensure the quality of academic and administrative processes, promoting research and innovation, creating an enabling environment for the holistic development of students and faculty.
- To implement best practices for quality enhancement while fostering stakeholder participation and feedback to ensure transparency and accountability in decision-making processes.

Functioning of CIQA:

- Developing and implementing quality assurance policies and procedures to enhance the overall quality of education and research at the university.
- Ensuring compliance with the regulations and guidelines set by the regulatory bodies such as UGC, AICTE, etc.
- Developing and implementing strategies for enhancing the teaching and learning process, such as introducing new technologies, innovative pedagogical methods, and effective evaluation systems.
- Regularly reviewing and updating the academic curriculum and course content to meet the changing needs of the industry and society.
- Facilitating the adoption of best practices in teaching, learning, and research by sharing knowledge and experiences with other institutions.
- Conducting regular internal and external audits to ensure that the quality standards are being maintained at all levels of the university.
- Encouraging faculty members to undertake research projects and publish research papers in reputed journals to enhance the university's academic credentials.
- Facilitating student feedback mechanisms to assess the effectiveness of teaching and learning methods, curriculum, infrastructure, and other facilities.
- Developing and implementing systems for continuous monitoring and evaluation of the performance of students, faculty members, and administrative staff.
- Conducting workshops, training programs, and seminars to upgrade the skills and knowledge of the faculty members and administrative staff and keep them abreast of the latest developments in their fields.

Syllabus

Business Communication

Course Objective: The objective of this paper is to familiarize the participants with the concepts, goals & techniques of Business Communication and their application in business.

Course Outcome:

1. Understand the fundamental concepts, objectives, and the significance of effective business communication in various contexts.
2. Develop and demonstrate essential communication skills, including listening, reading, speaking, and writing, to enhance professional communication effectiveness.
3. Gain proficiency in written communication by composing various business documents, such as letters, memos, notices, and emails, with proper formatting and presentation.
4. Explore and analyze different modes of communication, both verbal and non-verbal, and recognize their applications in diverse business scenarios.

UNIT1: Introduction:

Concept, Objectives, Importance of Business Communication, Principle of Effective Communication, Types of Communication, 7 Steps to Effective Communication, Barriers to Communication.

UNIT2: Communication Skills:

Listening Skills-Cognitive Process of listening, Barriers to Listening, Reading Skills, Speaking Skills, Public Speaking, Voice Modulation & Body Language.

UNIT3: Written Communication:

Departmental Communication, Meaning, Need & Types i.e. Layout of Business Letters, Presentative Letters-Sales letter, Claim Letter, Employment Letter, Writing Memo, Notice & Circular, Promotion Letter, News Letter, Resignation Letter, Agenda, Office Memorandum, Office Orders, Press Release.

UNIT4: Modes of Communication & Business Etiquettes & Public Speaking

Verbal & Non-Verbal, Verbal - Oral & Written Communication, Face to Face Communication, Visual, Audio-visual, Modern Media Telex, Fax, Tele conferencing, E-mail; Non Verbal- Facial Expression, Gestures, sign, Symbols, Signals, Sketches, Graphs, Maps, Charts, Posters.

Business Manner, E-mail & Net etiquettes, etiquettes of Written Words, Etiquettes on Telephone, Handling Business Meeting, Models Speeches.

Reference Books:

- Business Communication Raman, M., & Singh, P. (2021). *Business communication* (3rd ed.). Oxford University Press.
- Essentials of Business Communication Pal, R., & Korlahalli, J. S. (2020). *Essentials of business communication*. Sultan Chand & Sons.
- Business Communication Today Bovee, C. L., & Thill, J. V. (2022). *Business communication today* (15th ed.). Pearson Education.
- Effective Business Communication Kaul, A. (2019). *Effective business communication*. PHI Learning.

Course Objective:

1. To understand the basic concepts, principles, and theories of management.
2. To examine the essential functions of managers.
3. To analyze the impact of globalization, diversity, and ethics on management.
4. To develop skills in strategic planning, decision-making, and leadership.

Course Outcomes:

1. Demonstrate how management principles are used to solve practical business problems
2. Compare and contrast different management theories and their effectiveness in various organizational contexts
3. Design a management strategy for a hypothetical or real organization using a mix of management theories and practices
4. Propose innovative management solutions to enhance efficiency and effectiveness in given business scenarios.

Unit 1: Introduction to Management

Definition, nature, and significance of management, principles of management, management and administration, levels of management, role of managers and managerial skills; Evolution of management thought: Classical, Behavioral, Quantitative, Systems, Contingency and Modern approaches; Management as a science and an art; Functions of management: Planning, organizing, leading, and controlling.

Unit 2: Planning, Organizing and Staffing

Nature, Importance and Purpose of planning in management; Types of plans: Strategic, tactical, operational ; Planning process and techniques ; Decision making- Importance and steps, decision making models and tools; Organizational structure and design; types of organizational structures: Functional, divisional, matrix; Authority, responsibility, and delegation, Centralization Vs Decentralization of authority and responsibility – Span of Control; Coordination and integration, MBO and MBE; Nature and Importance of staffing – Process of selection and recruitment.

Unit 3: Leading, Directing and Controlling

Meaning and nature of directing, Leadership theories (trait, behavioral, contingency, participative, charismatic, transformational, level-5 leader), Motivation theories and practices (Maslow, Herzberg two factor, McGregor's theory x & theory y), Hawthorne effect, Communication (meaning and importance) in management, Team building and group dynamics; Controlling-meaning and steps in controlling, control process and systems, essentials of sound control system, methods of establishing control, types of control; Performance measurement and management.

Unit 4: Strategic Management, Ethics and Social Responsibility

Overview of strategic management, SWOT analysis and strategic formulation, Implementing and evaluating strategies. Ethical issues in management, Corporate social responsibility (CSR), Sustainable management practices.

Reference Books

- Koontz, H., & Weihrich, H. (2015). *Essentials of management: An international and leadership perspective* (10th ed.).
- McGraw Hill Education. Robbins, S. P., & Coulter, M. (2018). *Management* (14th ed.). Pearson Education.
- Rao, V. S. P., & Krishna, V. H. (2017). *Management: Text and cases*. Excel Books. Gupta, C. B. (2019). *Business management*. Sultan Chand & Sons.

Financial Accounting

Course Objective:

1. To provide an understanding of application of various principles and practice of Accounting.
2. To demonstrate the knowledge on the process of accounting cycle and basic steps involved in Accounting.
3. To apply the knowledge of systematic maintenance of books of accounts to real life business.
4. To estimate Annual Financial statements of Sole proprietorship and Company form of business.

Course Outcomes:

1. Identify the application of various principles and practice of Accounting in preparation of accounting statements.
2. Demonstrate the knowledge on the process of accounting cycle.
3. Apply the knowledge of systematic maintenance of books of accounts to real life business.
4. Estimate Annual Financial statements of Sole proprietorship and Company form of business.

UNIT1: Introduction to Accounting, Accounting system and process

Meaning, Need for accounting and accounting information system, Stakeholder using accounting information, Qualitative aspects of financial accounting, Accounting standards in India and International (outline), Branches of Accounting, Types of Business Organisations, Accounting taxonomy, Accounting concepts and conventions, Accounting concept of income and expenditure, Classification of capital and revenue- expenditure and income, accounting equation of assets equals capital and liabilities, accounting process, contingent assets and liabilities, Fictitious assets.

UNIT2: Recording transactions and Trial balance

Transactions -nature, Entry in Journal, Purchases, sales, Returns, Receivables, and payables, Inventory, Depreciation and amortizations, reserves, Intangible assets accounting, GST transactions, Entry in Ledger, Accounting accuracy through Trial balance, correction of errors.

UNIT3: Final Accounts

Preparation of Trading and Profit and Loss account, cash books, and Balance Sheet of sole trading concerns, importance of disclosures in final accounts

UNIT4: Company Final Accounts

Introduction to company – kinds, share capital, issue of shares, schedules to accounts, Financial statements as per Companies Act- 2013, Provisions as to Preparation of Financial Statements, Preparation of Income statement and Balance sheet (horizontal and Vertical). Green Accounting and Sustainable Reporting- Need and objectives, Sustainability reporting need and methods, data collection, analysis for sustainable reporting to improve value of business, IFRS Financial sustainability disclosure standards.

Reference Books

- Financial Accounting Maheshwari, S. N., & Maheshwari, S. K. (2021). *Financial accounting* (7th ed.). Vikas Publishing House.
- Advanced Accountancy Gupta, R. L., & Radhaswamy, M. (2020). *Advanced accountancy* (13th ed.). Sultan Chand & Sons.
- Introduction to Accountancy Grewal, T. S. (2022). *Introduction to accountancy*. Sultan Chand & Sons.
- Accounting for Management Arora, M. N. (2019). *Accounting for management*. Himalaya Publishing House.

Business Statistics & Logic

Course Objective:

1. To establish importance of logical reasoning in human inquiry.
2. To demonstrate data handling skills and summarize data with clarity.
3. To extend an understanding of application of relevant concepts of Statistics to a given business scenario.
4. To understand business problems and make decisions using appropriate statistical models and explain trends
5. To demonstrate the knowledge on the process of organizing a data and conduct statistical treatment.

Course Outcomes:

1. Demonstrate data handling skills with clarity and logical reasoning.
2. Outline the relevant concepts of Statistics to a given context/business scenario
3. Organize business data and conduct statistical treatment.
4. Evaluate and interpret data using appropriate statistical techniques.
5. Explain data trends using appropriate statistical models.

Unit – I: Measures of Central Tendency, Dispersion, Measures of Skewness and Kurtosis

Classification and tabulation of data, frequency distribution, diagrams and graphs, measure of central tendency- arithmetic mean, weighted arithmetic mean, median, mode, geometric mean and harmonic mean (theory only) and meaning of partition values- quartiles, deciles, percentiles, measures of dispersion - range, quartile deviation, mean deviation from mean and median, standard deviation and coefficient of variation. Skewness - meaning, difference between dispersion and skewness, Karl Pearson's and Bowley's measures of skewness, concept of kurtosis, types of kurtoses and importance.

Unit – II: Correlation and Regression

Meaning, definition and use of correlation, covariance, scatter diagram, types of correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient, probable error. regression- meaning and utility of regression analysis, comparison between correlation and regression, regression lines –x on y, y on x, regression equations and regression coefficients. meaning,

Unit – III: Probability and Probability distributions

Introduction to probability, basic concepts of probability- classical definition, addition and multiplication rules, probability distributions – binomial, poisson and normal distributions, expected value.

Unit–IV: Introduction to Logic

Number series, coding decoding and odd man out series, direction sense test, seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions, Inductive and deductive reasoning.

Reference Books

- Business Statistics Gupta, S. P., & Gupta, M. P. (2021). *Business statistics* (19th ed.). Sultan Chand & Sons.
- Statistics for Management Levin, R. I., & Rubin, D. S. (2019). *Statistics for management* (8th ed.). Pearson Education.
- Fundamentals of Statistics Gupta, S. C. (2020). *Fundamentals of statistics* (7th ed.). Himalaya Publishing House.
- Business Statistics Sharma, J. K. (2022). *Business statistics* (4th ed.). Pearson Education.

Basic of Financial Services

Course Objective: The objective of this paper is to familiarize the participants with the concepts of financial services and system prevailing in India.

Course Outcomes:

1. Explain the structure, functions, components, and regulatory framework of the Indian financial system and financial markets.
2. Analyze the role and functions of commercial banks, RBI, and development banks in the Indian economy.
3. Understand the principles, operations, and various products of insurance, including life, fire, and marine insurance.
4. Evaluate the concepts and applications of mutual funds, lease finance, and venture capital financing in India.

UNIT 1- Financial System

An overview of Financial System, Financial Markets, Structure of Financial Market (Organised and unorganised market), Components of Financial System, Major Financial Intermediaries, Financial products, Functions of Financial System, Regulatory framework of Indian financial system, (Overview of SEBI and RBI- Role and importance as regulators).

UNIT 2- Commercial Banks, RBI and Development Banks

Concept of Commercial Banks- Functions, Investment Policy of Commercial Banks, Liquidity in Banks, Asset structure of commercial banks, Non-Performing Assets, Interest Rate Reforms, Capital Adequacy Norms, Reserve Bank of India- Organisation and Management, Role and Functions, Development Banks- Characteristics of Development Banks, Need and emergence of Development Financial Institutions in India, Functions of Development Banks.

UNIT 3- Insurance

Concept, Basic Characteristics of Insurance, Insurance Company Operations, Principles of Insurance, Reinsurance, Purpose and need of Insurance, Different kinds of Life Insurance Products, Basic Idea about Fire and Marine Insurance and Banc assurance

UNIT 4- Mutual Funds & Lease Finance and Venture Capital Finance

Concept of Mutual Funds, Growth of Mutual Funds in India, Features and Importance Mutual Fund, Mutual Fund Schemes, Money Market Mutual Funds, Private School Mutual Funds, Evaluation of the Performance of Mutual Funds, Functioning of Mutual Funds in India, Lease Finance- Meaning, definition and types of lease agreements; advantages and disadvantages from the point of view of lessor and lessee; purchase v/s leasing, borrowing v/s leasing; lease finance in India Venture Capital Financing – meaning, importance/need, scope of venture capital finance; venture capital v/s investors; Venture Capital in India

Reference Books

- Indian Financial System Khan, M. Y. (2021). *Indian financial system* (11th ed.). McGraw Hill Education.
- Financial Markets and Services Gordon, E., & Natarajan, K. (2020). *Financial markets and services* (12th ed.). Himalaya Publishing House.
- Financial Institutions and Markets Bhole, L. M., & Mahakud, J. (2022). *Financial institutions and markets: Structure, growth and innovations* (7th ed.). McGraw Hill Education.
- Banking and Insurance Arunajatesan, S., & Vishwanathan, T. R. (2019). *Banking and insurance*. Macmillan Education India.

Environment Ecology and Technology

Course Objective

The objective of this course is to develop an understanding of environmental issues, ecological balance, and sustainable resource management among students

Course Outcomes

1. Explain the concepts of social ecology, environmental balance, and the impact of ecological imbalances on society and development.
2. Analyze environmental resources, pollution issues, and methods for conservation and sustainable management of natural resources.
3. Understand environmental protection laws, interdisciplinary approaches, and socio-cultural issues related to environmental management.
4. Evaluate the role of environmental movements, NGOs, community participation, and social workers in environmental protection and preservation.

Unit – I

Social Ecology- meaning, elements; ecology and growth and structure of communities; nexus between ecology and environment; ecology and development; Problems of ecological imbalances: deforestation, detribalization, migration and depopulation, loss of flora and fauna; pollution and health hazards;

Unit –II

Environment, natural resources and life style; environment management- maintaining, improving and enhancing; current issues of environment;

Unit – III

Utilization and management of forest, land, water, air, energy sources; pollution- soil, water, air, noise: sources, treatment and prevention; waste-matter disposal, recycling and renewal problems and issues;

Unit –IV

Environmental Protection and Preservation work with interdisciplinary team, socio-cultural and institutional issues; legal provisions for environment protection including unplanned urbanization. Environmental movement in India, role of NGO, community initiative and participation in environment management; role of social worker in protection and preservation of environment.

Reference Books

- Bandyopadhyay, J. (ed.) 1985 – India's Environment: Crisis and Response, Dehradun: Natraj Publishers.
- Burch, W.R. (1987) – Human Ecology and Environment Management, Mimeo, School of Forestry and Environment Studies, Yale University.
- Buttel, F. H. (1986) – Sociology and the Environment: The Winding Road Towards Human Ecology, International Social Science Journal, No. 109, PP-337-56.
- Chambers, R., N.C. Saxena & T. Shah (1989) – To the Hands of the Poor: Water and Trees, New Delhi: Oxford and IBH.

Principles of Marketing

Course Objective:

1. Develop understanding about marketing management concepts and frameworks, and apply these to a new or existing business.
2. Develop skills to analyze and synthesize information and derive insights related to marketing management, from several perspectives
3. It also explores best practices in managing marketing activities within an organization and how to measure the impact on demand and attempt to forecast and influence its future levels, magnitude and timing.

Course Outcomes:

1. Understand fundamental marketing concepts, theories and principles; the role of marketing in the organization context.
2. Recognize various elements marketing mix for effective functioning of an organization.
3. Critically analyze an organization's marketing strategies.
4. Learn appropriate tools and techniques of marketing with focus on Indian experiences, approaches and cases.

Unit 1:

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, selling concept, Marketing concept, Holistic marketing concept; Marketing Environment: Demographic, Economic, Political, Legal, Socio cultural, Technological environment (Indian context); Market and competition analysis, Market Analysis and Creating and Delivering Customer Value. types of marketing (B2C, B2G, B2B, C2C) .

Unit 2:

Segmentation, Targeting and Positioning: Concept; Levels of Market Segmentation, Basis for Segmenting Consumer Markets; Consumer Behavior, The Rise of Consumer Democracy, Stimulus Response Model of Consumer Behavior, Buyer's Cultural, Social, Personal, and Psychological Characteristics particularly in Indian context, Consumer Buying Decision Process, Business Customer's Buying Decision Process, and Traditional vs. Experiential Marketing's View of Customer

UNIT3:

Product decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling. Portfolio approach – Boston Consulting Group (BCG) matrix. Introduction to Brand Management and Innovation and New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), and Adapting Price. Promotion Decisions: Factors determining promotion mix, Promotional Tools Fundamentals of advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling. Marketing Channel Decision: Channel functions, Channel Levels, Types of Intermediaries: Wholesalers and Retailers, Introduction to Retail Management.

Unit 4:

Marketing of Services: unique characteristics of services, marketing strategies for service firms – 7Ps. Contemporary issues in Marketing, E-commerce, Digital Marketing, Ethics and social responsibility in Marketing, Integrated Marketing, Online Payments, Rural Marketing, Social Marketing, Green Marketing (Introductory aspects only).

Reference Books

- Marketing Management Kotler, P., & Keller, K. L. (2019). *Marketing management* (15th ed.). Pearson Education.
- Marketing Management Ramaswamy, V. S., & Namakumari, S. (2021). *Marketing management: Indian*

context global perspective (6th ed.). McGraw Hill Education.

• Principles of Marketing Kotler, P., & Armstrong, G. (2021). *Principles of marketing* (18th ed.). Pearson Education.

Human Resource Management

Course Objective:

1. The course will enable students to understand how HR plays a functional role, needed for organizational effectiveness and management.
2. Understand the difference between functional and strategic role of HR
3. Students will analyse the need for HR planning, Innovation, use of technology, and sector specific HR needs
4. Understand the innovation in HRM and best practices

Course Outcomes

1. Explain how Functional HRM contributes in organizational management.
2. Analyze all HR Functions like recruitment selection, performance management, and compensation benefit, Training and Development and Career Management/Talent Management
3. Apply HR analytics, HR with innovation
4. Create sustainable goals with diversity, Inclusion and wellness

Unit 1: The Nature of HRM

Human Resource Management—An Introduction; Human Resource Business Partnership HRM; HRM policies, HRM in globally competitive environment; Functional HRM; strategic human resource management

Unit 2: Plan, Acquire, Develop, Career Management

Employee life cycle approach, Human Resource Planning; Recruitment and Selection; Training and Development; Competency Management; Career Management Talent Management, Managing the GIG employees and Virtual employees and team

Unit 3: Engagement, Performance, compensation management, Industrial Relations, Compliance, Employment relations

Changing nature of Employee Engagement; Performance Management; Compensation and Benefits; Compensation for Special Groups, Industrial Relations; Workplace Laws and Regulations; Employment Relations

Unit 4: Technology, HR Analytics, Innovation

Human Resource Information and Analytics; Human Resource Management Innovations; Human Resource Management in Small and Medium Enterprises; Human Resource Management in the Service Sector, Organization Transformation and the Human Resource Leadership; Diversity, Equity and Inclusion; Workplace Wellness, sustainability goals and HRM , Green HRM and challenges.

Reference Books

- Human Resource Management Dessler, G. (2020). *Human resource management* (16th ed.). Pearson Education.
- Personnel and Human Resource Management Rao, P. S. (2021). *Personnel and human resource management* (6th ed.). Himalaya Publishing House.
- Human Resource Management Aswathappa, K. (2022). *Human resource management: Text and cases* (9th ed.). McGraw Hill Education.
- Human Resource and Personnel Management Aswathappa, K. (2020). *Human resource and personnel*

management (8th ed.). Tata McGraw Hill.

Financial Management

Course Objective:

- 1. To apply the knowledge in taking finance decisions**
- 2. To develop analytical skills to identify financial management problems and solve them.**
- 3. To analyse the relationship among capital structure, cost of capital, dividend decisions, and value of the business.**
- 4. To assess a firm's requirement for long-term assets by applying capital budgeting techniques.**

Course Outcomes:

1. Summarize the motives behind financial decision making.
2. Interpret the relevant theories and concepts of various practices of financial management and ethics in Finance.
3. Analyze the relationship among capital structure, cost of capital, dividend decisions, and value of the business.
4. Evaluate projects for profitability

UNIT1: Introduction:

Meaning of finance and financial management, Types of finance, Objective and Scope of financial management– profit maximization and wealth maximization - merits and criticisms- Financial decisions, Internal relation of financial decisions, Factors influencing financial decisions, Functional areas of financial management, Functions of a finance manager, Agency Cost, Definition of ethics and the importance of ethics in Sources of Finance: Ownership securities – Equity shares, Preference shares, Deferred shares, No par stock/shares, Shares with differential rights, Sweat Equity

Creditorship securities – Debentures – Zero coupon bonds, Zero interest bonds, Callable bonds, Deep discount bonds Internal financing or ploughing back of profit – short term and long term sources. Startup finance-Bootstrapping, Series Funding.

Unit II: Capital Structure & Capitalization

Meaning of capitalization – Theories of capitalization – cost theory and earnings theory. Over capitalization and under capitalization (Theory) – causes – effects and remedies, Watered stock, Over trading and under trading. Meaning of capital structure and financial structure, principles of capital structure, Optimum Capital Structure, Determinants of capital structure, capital gearing- Theories of Capital structure, Effect of capital structure on EPS, EBIT-EPS Analysis, Point of indifference-Practical Problems

Unit III: Cost of Capital, Leverages and Managing Working Capital

Meaning of cost of capital, significance of cost of capital, components of cost of capital – Computation of Cost of capital and Weighted Average Cost of Capital, CAPM-Practical Problems. Meaning of Leverage, Types of Leverages – operating, financial and combined leverage, risk and leverage – practical problems. Managing working Capital - Meaning of working capital, types of working capital, working capital cycle, adequate working capital, determinants of working capital, estimation of working capital-Practice problems. Management of cash. Management of inventory and debtors.

Unit IV: Capital Budgeting and Dividend policy

Meaning of Capital Budgeting, Importance, Need, Time value of money-Present and Future Value (Simple Problems), Capital budgeting process, project appraisal by using traditional methods and modern methods, Practical problems on Payback Period, Net Present Value, Profitability Index, IRR and MIRR methods, Dividend policy-Meaning, Kinds, Theories of dividend decisions, determinants of dividend policy decisions, Companies Act, 2013 and SEBI Guidelines on Dividend Distribution.

Reference Books

- Financial Management Pandey, I. M. (2021). *Financial management* (12th ed.). Vikas Publishing House.
- Financial Management: Theory and Practice Chandra, P. (2019). *Financial management: Theory and practice* (10th ed.). McGraw Hill Education.
- Fundamentals of Financial Management Brigham, E. F., & Houston, J. F. (2022). *Fundamentals of financial management* (16th ed.). Cengage Learning.
- Financial Management Khan, M. Y., & Jain, P. K. (2020). *Financial management: Text, problems and cases* (8th ed.). McGraw Hill Education.

Media Literacy and Critical Thinking

Course Objectives:

1. Develop critical thinking skills to analyse various media forms effectively and identify underlying biases.
2. Foster media literacy principles for navigating digital media landscapes and evaluating credibility.
3. Explore media production dynamics and ownership structures in the Indian context.
4. Address ethical and regulatory considerations in media practices.
5. Enhance digital media literacy for responsible online engagement and combating misinformation.

Course Outcomes

1. Demonstrate proficiency in analysing media texts and identifying implicit messages and ideologies.
2. Apply media literacy principles to make informed decisions about media consumption and production.
3. Understand the complexities of media production, distribution, and audience behavior.

4. Adhere to ethical standards in media content creation and consumption.
5. Promote responsible digital citizenship by navigating online information critically and combating misinformation.

Unit 1: Foundations of Media Literacy and Critical Thinking

Core principles of media literacy and critical thinking; Definition and significance of media literacy, its historical evolution within the Indian context; Understanding media as a powerful communication tool and its role in shaping societal perceptions and behaviors.

Unit 2: Deconstructing Media Texts

Forms of media texts, including print, broadcast, digital, and social media; Textual analysis and the deconstruction of visual media using semiotics; The impact of media representations on individual perceptions and societal attitudes, from relevant case studies in the Indian context.

Unit 3: Media Consumption and Production Dynamics

Dynamics of media production, distribution, and consumption in India: Influence of ownership and control structures on media content; Techniques for critically evaluating media content and analysing audience consumption patterns

Unit 4: Ethics, Regulation, and Digital Media Literacy

Ethical and regulatory considerations inherent in media practices and the evolving landscape of digital media literacy. Ethical principles in media, the regulatory framework governing media content, and the role of self-regulatory bodies in upholding ethical standards; Digital media's impact on contemporary media literacy practices, strategies for navigating online information, and promoting digital citizenship.

Reference Books

- Potter, W. J. Media literacy (8th ed.). SAGE Publications.
- Hobbs, R. Media literacy in the digital age. Routledge.
- Halpern, D. F. Thought & knowledge: An introduction to critical thinking (5th ed.). Psychology Press.
- Kahneman, D. Thinking, fast and slow. Farrar, Straus and Giroux.

Human Health and General Studies

Course Objectives

1. To develop awareness regarding human health, hygiene, nutrition, and healthy lifestyle practices.
2. To provide knowledge about physical, mental, and social well-being in contemporary society.
3. To enhance understanding of environmental, social, and public health issues affecting human life.
4. To improve students' general awareness, analytical ability, and understanding of current social and national issues.

Course Outcomes

1. Explain the concepts of human health, hygiene, nutrition, and healthy lifestyle practices.
2. Analyze mental, environmental, and public health issues affecting individuals and society.
3. Understand contemporary social, national, and environmental issues through general studies perspectives.
4. Develop awareness regarding personality development, ethical values, communication skills, and social responsibility.

UNIT 1: Introduction to Human Health

Concept of Health and Hygiene, Dimensions of Health – Physical, Mental and Social Health, Balanced Diet and Nutrition, Personal Hygiene, Communicable and Non-Communicable Diseases, Health Education and Healthy Lifestyle Practices.

UNIT 2: Mental Health and Environmental Health

Mental Health – Meaning, Importance and Stress Management, Yoga and Meditation for Health, Environmental Health and Sanitation, Pollution and Health Hazards, Public Health and Community Health Awareness, Role of Government in Health Care.

UNIT 3: General Studies and Contemporary Issues

Indian Constitution and Fundamental Rights, Current National and International Issues, Environmental Awareness, Gender Equality and Social Justice, Digital Literacy and Cyber Awareness, Disaster Management and Sustainable Development.

UNIT 4: Health, Society and Personality Development

First Aid and Emergency Care, Substance Abuse and Prevention, Population and Health Issues, Communication Skills and Personality Development, Time Management, Leadership and Ethical Values in Society.

References

1. Textbook of Community Medicine Park, K. (2021). *Textbook of preventive and social medicine* (26th ed.). Banarsidas Bhanot Publishers.
2. Health and Wellness Anspaugh, D. J., Hamrick, M. H., & Rosato, F. D. (2020). *Wellness: Concepts and applications* (12th ed.). McGraw Hill Education.
3. General Studies Manual Pearson. (2022). *General studies manual*. Pearson Education India.
4. Environmental Studies Bharucha, E. (2021). *Environmental studies for undergraduate courses* (3rd ed.). Universities Press.

Indian Wisdom Philosophy Tradition

Course Objectives

1. To introduce students to the fundamental concepts and traditions of Indian philosophy and wisdom literature.
2. To develop understanding of ethical, spiritual, and cultural values embedded in Indian philosophical traditions.
3. To explore the relevance of Indian wisdom in contemporary personal, social, and professional life.
4. To encourage critical thinking and holistic development through the study of Indian philosophical schools and traditions.

Course Outcomes

- 1:** Explain the concepts, scope, and sources of Indian philosophy and wisdom traditions.
- 2:** Analyze the major schools of Indian philosophy and their philosophical contributions.
- 3:** Understand ethical, spiritual, and cultural values reflected in Indian philosophical traditions.
- 4:** Evaluate the relevance of Indian wisdom and philosophy in modern life, leadership, society, and global harmony.

UNIT 1: Introduction to Indian Philosophy

Meaning, Nature and Scope of Indian Philosophy, Features of Indian Philosophy, Concept of Dharma, Karma, Moksha and Purusharthas, Sources of Indian Wisdom – Vedas, Upanishads, Bhagavad Gita, Ramayana and Mahabharata.

UNIT 2: Schools of Indian Philosophy

Introduction to Orthodox (Astika) and Heterodox (Nastika) Schools, Nyaya, Vaisheshika, Samkhya, Yoga, Mimamsa and Vedanta, Basic Concepts of Buddhism and Jainism, Teachings of Lord Buddha and Mahavira.

UNIT 3: Indian Ethical and Spiritual Traditions

Concept of Truth, Non-Violence, Compassion and Self-Discipline, Yoga and Meditation, Philosophy of Swami Vivekananda, Mahatma Gandhi, Sri Aurobindo and Dr. B.R. Ambedkar, Indian Cultural and Spiritual Heritage.

UNIT 4: Relevance of Indian Wisdom in Modern Society

Indian Knowledge System and Contemporary Society, Value Education and Personality Development, Environmental Ethics in Indian Tradition, Peace and Harmony, Leadership and Management Lessons from Indian Philosophy, Global Relevance of Indian Wisdom Traditions.

Reference Books

1. An Introduction to Indian Philosophy Radhakrishnan, S. (2020). *An introduction to Indian philosophy*. Oxford University Press.
2. Indian Philosophy Hiriyanna, M. (2019). *Indian philosophy*. Motilal Banarsidass Publishers.
3. The Bhagavad Gita Chinmayananda, S. (2021). *The holy Bhagavad Gita*. Central Chinmaya Mission Trust.
4. Indian Philosophy Dutta, D. M., & Chatterjee, S. C. (2022). *An introduction to Indian philosophy*. University of Calcutta Press.

Organizational Behaviour

Course Objectives:

1. To develop basic understanding of the concept of human behavior and organization.
2. To highlight the importance of OB in modern organizations.
3. To understand individual and group behavior in the workplace to improve the effectiveness of an organization.
4. To critically evaluate leadership styles and strategies.

Course Outcomes:

After completing this Course Students will be able to:

1. Describe individual and group behavior in organizational settings.
2. Demonstrate theoretical knowledge of human behavior in human life setting in management.
3. Judge the lacunae in the system to be able to improve the organization health and other OB outcomes.
4. Formulate a more productive system and high-performance work culture operating on the principles of OB.

Unit 1: Introduction to Human Behavior and Organization

Meaning, importance, and historical development of organizational behavior; Factors influencing organizational behavior; Contributing disciplines of OB; OB models

Unit 2: Individual Behavior

Foundations of Individual Behavior; Personality- Determinants of personality, Type A and B, Big Five personality types, stages of personality development; Attitude - components, job-related attitudes; Learning- concept, theories, and reinforcement; Perception - concept, perceptual process, factors influencing perception; Values - concept and types: terminal values and instrumental values.

Motivation – Concept, importance, and theories of motivation- Early Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory); Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory).

Unit 3: Group & Team Behaviour

Groups and Work Teams: Concept: Five Stage model of group development; Groupthink and shift; Indian perspective on group norms, Group, and teams; Types of teams; Creating team players from individual building. Individual & Group conflict; e-teams.

Unit 4: Leadership & Power

Leadership: Concept; Trait theories; Behavioral theories (Ohio and Michigan studies); Contingency theories, Authentic leadership; Mentoring, self-leadership; Inspirational Approaches (transformational, charismatic): Comparison of Indian leadership styles with other countries. Bases of Power.

Organizational Culture : Concept of culture; Impact (functions and liability); Creating and sustaining culture: Employees and culture; Creating positive and ethical cultures; Need and importance of Cross-Cultural management, Stress, and its Management.

Reference Books

1. Robbins, Stephen - Organizational Behavior Prentice Hall of India Ltd., New Delhi.
2. Luthans Fred - Organizational Behavior: An Evidence-Based Approach - McGraw Hill Publishers Co. Ltd., New Delhi.
3. Prasad, L.M-Organizational Theory Behavior-Sultan Chand & Sons, New Delhi.
4. Rao, VS P-Organization Behavior –Himalaya Publishing House.

Business Economics

Course Objective:

Business economics uses economic concepts and principles by emphasizing on demand and supply analysis, production & cost analysis and different market structures which are fundamental for further study. This course also introduces important macroeconomic concepts which are indispensable for understanding the functioning of an economy that might affect business performance.

Course outcomes:

1. Understand basic concepts of microeconomics and solve the problem of reallocation and distribution of the scarce resources.
2. To analyze the form and nature of the market and their pricing strategies.
3. Understand the calculation of national income and true measure for increasing economic welfare.

Unit-1: Fundamentals and Basic elements of Microeconomics

The Economic Problem: Scarcity and Choice, Nature and Scope-Positive and Normative Economics.

Scope of Study and Central Problems of Micro and Macroeconomics

Demand Schedule: Individual and Market Demand Curve, Determinants of Demand, Law of

Demand, Movement and Shift among Demand Curve, Elasticity of Demand.

Supply Schedule: individual and market supply, determinants of supply, law of supply, Elasticity of supply. Determination of demand and supply, effect of a shift in demand and supply.

Unit-2: Producer And Consumer Behavior

Theory of Production-Factors of Production, Production Function, Law of Variable Proportions, Returns to Scale, Producers' Equilibrium.

Theory of Cost- Short Run and Long Run Average, Marginal and Total Cost Curves.

Cardinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Indifference Curves, Budget Lines and Consumer Equilibrium.

Unit-3: Analysis of Market

Concept of Market and Main Forms of Market.

Price and Output Determination Under Perfect Competition, Monopoly, Monopolistic Competition, and oligopoly.

Unit-4: National Income and Various Indian Economy Challenges

Circular Flow of Income. Concept of GDP, GNP, NDP, NNP (At Market Price and Factor Cost), Methods of Calculating National Income.

A Brief Introduction of Indian Economy - Pre-and Post-Independence.

Current Challenges Facing by Indian Economy- Human Capital Formation, Poverty, Dynamic

Business Environment, Trade with Various Nations, Sustainable Economic Development.

Reference Texts

1. Varian. H.R: Micro Economics A modern Approach
2. Mc Connell & Brue: Micro Economics Principal, problems & policies. McGraw Hills Professional Publication.
3. Ahuja, H.L. Advanced Economic theory
4. Jain K.P. Advanced Economic theory

Cost and Management Accounting

Course Objectives:

1. To familiarize the learners with the basic concepts and processes used to determine product costs and ascertain Material, Labour and Overhead cost.
2. To enrich the knowledge of the learners in knowing and applying various tools like ratio analysis, cash flow statement, marginal costing for analysing the financial statements for managerial information
3. To provide with the basic understanding of budgetary control
4. To develop the knowledge of the learners to understand and prepare a management report.

Course Outcomes:

1. Interpret the relevant theories of cost and management accounting and prepare Cost sheet and quotations.
2. Ascertain Material and Labor cost, allocation and apportionment of overheads.

3. Interpret the financial statements for managerial decision making and preparation of management reports

Unit-I: Introduction to Cost and management accounting

Definitions, features, objectives, functions, scope, advantages and limitations. Relationship and differences between Cost accounting, Management accounting and Financial Accounting. Cost Concepts-Cost classification – Elements of cost - Preparation of cost sheet and quotation. Material cost- direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production-pricing methods-FIFO, LIFO and Average methods. Labor cost: direct and indirect labour cost-methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method. Overheads: features, classification, methods of allocation and apportionment of overheads, primary and secondary distributions.

Unit II: Marginal Costing and Budgetary control

Marginal Costing-Meaning - Importance - Marginal Cost Equation - Difference between Marginal costing and Absorption costing - Break Even Analysis-Meaning and Importance - Break even chart- P/V ratio - Cost Volume Profit Analysis- Margin of Safety-Angle of Incidence- Problems in Marginal costing. Budgets - Meaning and importance - Budgetary Control-Meaning and Importance-Types of Budgets, practical problems - Flexible Budget and cash Budget,

Unit-III: Financial Statement Analysis

Comparative Income Statements and Balance Sheets- Common Size Income Statements and Balance Sheet analysis- Trend Analysis. Ratio Analysis – Introduction, Classification & Interpretation of Ratios-Liquidity ratios, Solvency ratios, Proprietary ratios, Profitability ratios, Leverage ratios and Turnover ratios.

Unit-IV: Cash flow statement and Management Reporting

Introduction- Concept of Cash- Sources of cash flow Cash from operation- cash from Financing and cash from investment- Inflow and outflow of cash- Preparation of cash flow statements with adjustments.

Management Reporting – Meaning and Definitions of reports- Objectives and Purpose-Reports to top level management – Reports to lower level management- Sample Reports

Readings:

Reference Books

- Arora, M. N. Cost and Management Accounting, New Delhi: Himalaya Publishing House.
- Jain, S.P., & Narang, K.L. Cost Accounting. Principles and Practice, New Delhi: Kalyani Publishers.
- Kishor, R.M. Cost and Management Accounting. New Delhi: Taxman Allied Services.
- Pillai, R.S.N, Bagavathi, V., Cost Accounting. New Delhi: Sultan Chand.
- Arora, M.N. Management Accounting, New Delhi: Himalaya Publishing House
- Lal, J. Srivastav, Seema., Singh, Manisha. Cost Accounting: Test, Problems and Cases, New Delhi: Tata McGraw Hill Education

Industrial Law

Course Objectives:

This course provides knowledge of major industrial laws governing factories, wages, social security, trade unions, and industrial disputes in India. It helps students understand legal rights, employee welfare measures,

women empowerment provisions, and dispute resolution mechanisms essential for effective industrial and organizational management.

Course Outcomes:

1. Explain the provisions, objectives, and applications of major industrial laws related to factories, wages, and labor welfare in India.
2. Analyze legal provisions relating to minimum wages, bonus, gratuity, provident fund, and compensation for workers.
3. Understand laws related to women empowerment, maternity benefits, equal remuneration, and trade union regulations in industrial organizations.
4. Evaluate the mechanisms for prevention and settlement of industrial disputes, including strikes, lockouts, lay-offs, and retrenchment under industrial laws.

UNIT 1 - Law Related to Specific Industry:

The Factory Act, 1948, Interpretation, Objective and scope of the act, approval, licensing and registration of Factories, the inspecting staff, health, safety, provision relating to hazardous process, welfare, working hours of adults, employment of young persons, additional provision regulating employment of women in a factory, annual leave with wages.

UNIT 2 - Law Related to Wages:

The Minimum Wages Act, 1948: Important Definition, fixation of minimum wages, objectives and procedure, wages for overtime.

The Payment of Bonus Act, 1965: Object, Scope and application of the Act, definition, establishment to include department, undertaking and branches, eligibility for Bonus, Recovery of the Bonus Due from an Employer, Time Limit for Payment of Bonus.

UNIT 3 - Law Related to Social Securities:

The Workman Compensation Act, 1923: Definition, employer's liability for compensation, distribution of compensation, notice and claim.

The Payment of Gratuity Act, 1972: Introduction, definition, Determination of Gratuity, Protection of Gratuity, Nomination, deduction and forfeiture of Gratuity, recovery of Gratuity.

The Employee's Provident Fund Act, 1952: Definition, Employees Provident Fund Scheme, contribution and matters provided for in the scheme. Mode of recovery of moneys due from employers.

UNIT 4 - Law Related to equality and empowerment of Women:

The maternity Benefit Act, 1961: Definition, employment of or work by women prohibited during certain periods, right to payment of maternity benefits, notice of claim for maternity benefit, penalty for contravention of act by employer. The Equal Remuneration Act, 1976: Object and Scope, Definition, duty of employer to pay equal remuneration to men and women workers for same work or work of a similar nature, authorities for hearing and deciding claims and complaints, maintenance of registers, penalty. The Trade Union Act, 1926: Definition, Registration of Trade Unions, Rights and Liability of Registered Trade Unions, Regulations, Penalties and Procedures.

The Industrial Dispute Act, 1947: Definition, Authority Under This Act, References of Disputes to Boards, Courts or Tribunals, Procedures, Powers and Duties of Authorities, Strike and Lock-Outs, Lay-off and Retrenchment.

Reference Books

- S.S. Gulshan & G.K. Kapoor: Economic, Labour and Industrial Law; Sultan Chand & Sons, 23, Daryaganj, New Delhi-2.
- N.D. Kapoor: Handbook of Industrial Law; Sultan Chand & Sons, 23, Daryaganj, New Delhi-2.
- P.L. Malik: Industrial Law; Eastern Book Company, 34, Lalbagh, Lucknow.
- P.K. Padhi: Labour and Industrial Laws; Prentice Hall of India Pvt. Ltd, New Delhi

Corporate Accounting

Course Objective: To develop conceptual understanding of corporate accounting principles and prepare financial statements, valuation accounts, and consolidated accounts as per accounting standards.

Course Outcomes

1. Explain accounting procedures related to issue, forfeiture, reissue, and redemption of shares and debentures.
2. Prepare final accounts and financial statements of corporate entities according to accounting standards.
3. Apply valuation methods for goodwill and shares in corporate accounting practices.
4. Analyze accounting treatment of amalgamation, reconstruction, holding companies, and preparation of consolidated balance sheet and cash flow statement.

Unit 1

Accounting for Share Capital & Debentures:-

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit 2

Final Accounts:

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit 3

Valuation of Goodwill and Valuation of Shares:

Concepts and calculation - simple problem only.

Unit 4

Amalgamation of Companies & Accounts of Holding Companies/Parent Companies:

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

Reference Books:

- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Digital Marketing

Course Objective(s):

1. Develop a foundational understanding of how Digital Marketing.
2. Be able to develop or critique the business models of firms that are engaged in digital marketing.
3. Applying skills and capabilities to address DM problems in the real world.

Course Outcomes

1. Understand the concepts, evolution, frameworks, and consumer behavior associated with digital marketing and online business models.
2. Develop digital marketing strategies using digital marketing mix, communication channels, and campaign planning techniques.
3. Apply digital tools such as SEO, social media marketing, web analytics, and content management in marketing decision-making.
4. Evaluate digital marketing execution, ethical issues, and the role of emerging technologies like Artificial Intelligence, Virtual Reality, and Augmented Reality in business.

Unit I: Introduction to Digital Marketing

Evolution of Digital Marketing, Traditional Marketing vs. Digital Marketing; Digital Marketing Framework, Digital Marketing Business Models; Digital Consumers; Consumer Behavior on Digital Channels, Managing Consumer Demand, Digital Decision Journey, POEM Framework.

Unit II: Digital Marketing Strategy Development

Digital Marketing Assessment Phase; Elements, Digital Marketing Internal Assessment, Objective Planning, Digital Marketing Strategy; Groundwork, Digital Marketing Mix, Skills in Digital Marketing,

Unit III: Digital Marketing Planning

Digital Marketing Communication and Channel Mix; Display, Search Engine, Social Media, Facebook, LinkedIn Advertising, etc.; Designing the Communication

Mix, Digital Marketing Campaign Management; Content Management; Web Design, Optimization of Websites, Web Analytics, Search Engine Optimization, Data Interpretation in Marketing Decision.

Unit IV: Digital Marketing Execution Elements

Digital Marketing Execution Elements; Managing Digital Marketing Revenue, Managing Service Delivery and Payment, Role of Artificial Intelligence, Virtual Reality & Augmented Reality in Digital Marketing, Managing Digital Implementation Challenges, Digital Ethics – Data Privacy and Ethical Marketing.

Reference Books

- Bhatia, Puneet Singh. Fundamentals of Digital Marketing. 2ed., 2023, Pearson.
- Ahuja, Vandana. Digital Marketing. 2015, Oxford University Press

- Kingsnorth, Simon (2022), Digital Marketing Strategy: An Integrated Approach to Online Marketing. New Delhi: Kogan Page.
- Gupta, Seema (2022), Digital Marketing. Noida, UP: McGraw Hill Education (India) Pvt. Ltd.
- Hafiz, Adnan (2024), Fundamentals of Digital Marketing: Text and Cases, New Delhi: Book Rivers.

Entrepreneurship Development

Course Objective

The course aims to develop entrepreneurial knowledge, skills, and attitudes among students by introducing the concepts and processes of entrepreneurship development. It focuses on opportunity identification, business planning, enterprise management, and the role of entrepreneurship in economic and social development while encouraging innovation, creativity, and self-employment.

Course Outcomes (COs)

CO1: Explain the concepts, characteristics, and importance of entrepreneurship in economic and business development.

CO2: Identify business opportunities and apply entrepreneurial skills for developing innovative business ideas.

CO3: Prepare basic business plans and evaluate financial, marketing, and managerial aspects of small business enterprises.

CO4: Analyze emerging trends, challenges, and opportunities in entrepreneurship, including digital, social, and sustainable entrepreneurship.

Course Content

Unit 1: Introduction to Entrepreneurship

Meaning, concept, and characteristics of entrepreneurship, role and importance of entrepreneurs in economic development, types of entrepreneurs, qualities and functions of an entrepreneur, entrepreneurship vs management, and challenges faced by entrepreneurs in India.

Unit 2: Entrepreneurship Development Process

Entrepreneurship development programs (EDPs), identification of business opportunities, idea generation and screening, feasibility analysis, business environment, innovation and creativity, and government support for entrepreneurship development.

Unit 3: Small Business and Business Planning

Concept and importance of small-scale industries and startups, steps involved in setting up a business enterprise, preparation of business plans, sources of finance for startups and SMEs, marketing and human resource considerations for small businesses, and role of financial institutions in entrepreneurship development.

Unit 4: Emerging Trends in Entrepreneurship

Social entrepreneurship, women entrepreneurship, rural entrepreneurship, digital entrepreneurship, family

business management, sustainable entrepreneurship, startup ecosystem in India, and challenges and opportunities in modern entrepreneurship.

Reference Books

1. Entrepreneurship Development – S. S. Khanka
2. Dynamics of Entrepreneurial Development and Management – Vasant Desai
3. Entrepreneurship – Robert D. Hisrich, Michael P. Peters, and Dean A. Shepherd
4. Entrepreneurship Development and Small Business Enterprises – Poornima M. Charantimath

International Business

Course Objective

The course aims to provide students with a fundamental understanding of international business concepts, global trade practices, and the business environment across nations. It focuses on developing knowledge about international trade theories, globalization, foreign investment, export-import procedures, and the role of multinational corporations, enabling students to understand the opportunities and challenges of conducting business in the global market.

Course Outcomes (COs)

CO1: Explain the concepts, scope, and importance of international business and globalization in the modern economy.

CO2: Analyze international trade theories, trade policies, and the role of international economic institutions in global business.

CO3: Apply knowledge of international marketing, finance, and foreign investment in global business decision-making.

CO4: Evaluate export-import procedures, international logistics, and emerging trends influencing international business operations.

Unit 1: Introduction to International Business

Meaning, nature, scope, and importance of international business, domestic business vs. international business, globalization and its drivers, modes of entry into international business, multinational corporations (MNCs), and challenges in international business environment.

Unit 2: International Trade Environment

Theories of international trade including Absolute Advantage, Comparative Advantage, Heckscher-Ohlin Theory, tariffs and non-tariff barriers, balance of trade and balance of payments, role of WTO, IMF, and World Bank in international trade.

Unit 3: International Marketing and Finance

International marketing environment, product and pricing strategies in global markets, international distribution and promotion, foreign exchange market, exchange rate determination, international financial institutions, foreign direct investment (FDI), and foreign portfolio investment (FPI).

Unit 4: Export-Import Procedures and Emerging Trends

Export-import documentation and procedures, international logistics and supply chain management, EXIM policy, trade agreements, digitalization in international business, e-commerce in global trade, sustainable international business practices, and emerging trends in global business.

Reference Books

1. International Business – Justin Paul
2. International Business: Competing in the Global Marketplace – Charles W. L. Hill
3. International Business Environment – Anant K. Sundaram and J. Stewart Black
4. International Business – Francis Cherunilam

Business Taxation

Course Objective: To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961.

Course Outcomes (COs)

CO1: Explain the basic concepts of the Income-tax Act, 1961, residential status, and scope of total income for different assesseees.

CO2: Compute taxable income under various heads such as salary, house property, business or profession, capital gains, and other sources.

CO3: Apply provisions relating to aggregation of income, set-off and carry forward of losses, deductions, rebates, and reliefs for calculating total tax liability.

CO4: Prepare and file income tax returns manually and online, including procedures related to PAN, TDS, and compulsory e-filing requirements.

UNIT 1- Introduction and Residential Status

Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

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

UNIT 2- Computation of Income Part I

Computation of income under the heads: Salary and Income from house property.

UNIT 3- Computation of Income Part II

Computation of income under the heads: Income from business or profession, Income from Capital gains and Income from other sources.

UNIT 4- Computation of Total Income and Tax Liability

Total income and tax computation: Income of other persons included in assessee 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 individual, HUF and firms, Tax liability of an individual, HUF and firm.

UNIT 5- Preparation of Return of Income

Preparation of return of income: PAN - Manually, On-line filing of Returns of Income & TDS, Provision & Procedures of COMPULSORY ON-LINE filing of returns for specified assesses.

Reference Books

1. Students' Guide to Income Tax – Vinod K. Singhanian and Monica Singhanian
2. Direct Taxes Law and Practice – V. K. Singhanian and Monica Singhanian
3. Income Tax Law and Practice – Mahesh Chandra and D. C. Shukla
4. Systematic Approach to Income Tax – Girish Ahuja and Ravi Gupta

Corporate Governance, Value and Ethics

Course Objective

The course aims to provide students with a fundamental understanding of corporate governance, ethical values, and responsible business practices in modern organizations. It focuses on developing awareness about transparency, accountability, corporate social responsibility, ethical decision-making, and professional values required for effective management and sustainable business growth.

Course Outcomes (COs)

CO1: Explain the concepts, principles, and importance of corporate governance in business organizations.

CO2: Analyze ethical values, leadership practices, and ethical decision-making in professional and business environments.

CO3: Evaluate the role of Corporate Social Responsibility and sustainability in achieving social and organizational goals.

CO4: Examine ethical issues, governance challenges, and corporate practices for promoting transparency and accountability in organizations.

Course Content

Unit 1: Introduction to Corporate Governance

Meaning, concept, importance, and principles of corporate governance, evolution of corporate governance,

governance models, role of board of directors, shareholders and stakeholders, corporate governance practices in India, and regulatory framework of corporate governance.

Unit 2: Business Ethics and Values

Concept and importance of ethics and values in business, ethical theories and approaches, ethical decision-making, personal and professional ethics, organizational values and culture, ethical leadership, and ethics in functional areas of management.

Unit 3: Corporate Social Responsibility and Sustainability

Meaning and scope of Corporate Social Responsibility (CSR), CSR initiatives and strategies, business and society relationship, sustainable development, environmental ethics, social accountability, stakeholder management, and CSR practices in Indian companies.

Unit 4: Ethical Issues and Corporate Governance Practices

Corporate scandals and ethical failures, corruption and fraud in business, whistleblowing, code of conduct and ethical policies, transparency and accountability, role of ethics committees, emerging issues in corporate governance, and ethics in the digital business environment.

Reference Books

1. Corporate Governance – A. C. Fernando
2. Business Ethics and Corporate Governance – S. K. Bhatia
3. Corporate Governance and Business Ethics – N. Balasubramanian
4. Business Ethics – C. S. V. Murthy

Design Thinking and Innovation

Course Objective

The course aims to develop creative thinking and innovation skills among students by introducing them to the principles and practices of Design Thinking. It focuses on understanding customer needs, identifying complex business problems, generating innovative ideas, developing prototypes, and implementing user-centric solutions. The course encourages experiential learning and equips students with problem-solving abilities required for innovation-driven business environments.

Course Outcomes (COs)

CO1: Explain the concepts, principles, and stages of Design Thinking and innovation in business environments.

CO2: Identify customer needs and analyze complex business problems using empathy and problem-definition techniques.

CO3: Apply ideation, brainstorming, and prototyping methods to develop innovative and user-centric solutions.

CO4: Evaluate and redesign innovative concepts based on feedback, usability, and customer experience for effective implementation.

Course Content

Unit 1: Basics of Design Thinking

Concept of innovation and its significance in business, creative thinking and problem-solving approaches, introduction to Design Thinking and its objectives, customer centricity and enhancement of customer experience through Design Thinking, parameters of product experience, alignment of customer expectations with products, global success stories such as Airbnb, Apple, IDEO, and Netflix, and stages of Design Thinking including Empathize, Define, Ideate, Prototype, and Implement.

Unit 2: Learning to Empathize and Define the Problem

Importance of empathy in the innovation process, use of design tools for developing empathy, observation and assimilation of information, understanding individual differences and uniqueness, group discussions and activities for appreciation of diversity, concept of wicked problems, identification of wicked problems in society, and analyzing the impact of innovative solutions.

Unit 3: Ideate, Prototype and Implement

Concepts and techniques of ideation including brainstorming and systems thinking, methods of achieving consensus on wicked problems, mapping customer experiences for idea generation, methods and importance of prototyping, rapid prototyping techniques, and implementation of innovative ideas and projects.

Unit 4: Feedback, Re-Design and Re-Create

Concept of feedback loop, focus on user experience and ergonomic challenges, user-focused design principles, final concept testing, redesigning and refining solutions, and presentation of innovative design concepts and creative problem-solving solutions.

Reference Books

1. Developing Thinking Skills: The Way to Success – E. Balaguruswamy
2. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation – Tim Brown
3. 8 Steps to Innovation – R. T. Krishnan and V. Dabholkar
4. The Design Thinking Playbook – Michael Lewrick, Patrick Link, and Larry Leifer

Management Information System

Course Objective

The course aims to provide students with an understanding of Management Information Systems and their role in supporting business operations, managerial decision-making, and organizational effectiveness. It focuses on the use of information technology, data management, and digital systems for improving business processes and achieving competitive advantage.

Course Outcomes (COs)

CO1: Explain the concepts, components, and significance of Management Information Systems in modern business organizations.

CO2: Analyze the role of information technology, databases, and networking systems in managing business information effectively.

CO3: Apply MIS tools and applications in various business functions for decision-making and operational efficiency.

CO4: Evaluate emerging technologies and ethical issues related to information systems and digital transformation in organizations.

Course Content

Unit 1: Introduction to Management Information System

Concept, meaning, and importance of Management Information System (MIS), components and functions of MIS, role of information systems in organizations, types of information systems, decision-making process, and relationship between MIS and business strategy.

Unit 2: Information Technology and Data Management

Computer hardware and software, database management systems, data processing, data storage and retrieval, networking concepts, internet and intranet applications, cloud computing, cybersecurity, and data security issues in organizations.

Unit 3: MIS Applications in Business

Applications of MIS in functional areas such as marketing, finance, human resource management, production, and supply chain management, Enterprise Resource Planning (ERP), Customer Relationship Management (CRM), e-commerce, business intelligence, and decision support systems.

Unit 4: Emerging Trends in Information Systems

Artificial Intelligence (AI), big data analytics, Internet of Things (IoT), digital transformation, knowledge management systems, ethical and social issues in information systems, challenges in MIS implementation, and future trends in business information systems.

Reference Books

1. Management Information Systems – Kenneth C. Laudon and Jane P. Laudon
2. Management Information Systems: Managing the Digital Firm – Kenneth C. Laudon and Jane P. Laudon
3. Information Systems for Managers – G. R. Murdick, R. G. Ross, and J. R. Claggett
4. Management Information Systems – Waman S. Jawadekar

Project Management

Course Objective

The course aims to provide students with fundamental knowledge of project management concepts, tools,

and techniques used for planning, organizing, executing, and controlling projects effectively. It also develops managerial and decision-making skills required to manage project resources, time, cost, quality, and risks in a dynamic business environment.

Course Outcomes (COs)

CO1: Explain the concepts, processes, and importance of project management in business organizations.

CO2: Apply project planning and scheduling techniques such as WBS, PERT, and CPM for effective project execution.

CO3: Analyze project performance through monitoring, quality management, cost control, and team coordination techniques.

CO4: Evaluate project risks, ethical issues, and emerging trends in project management for successful project completion.

Course Content

Unit 1: Introduction to Project Management

Meaning, nature, and importance of project management, characteristics and types of projects, project life cycle, role and responsibilities of project manager, project management process, project planning concepts, and overview of project management tools and techniques.

Unit 2: Project Planning and Scheduling

Project identification and selection, project feasibility analysis, work breakdown structure (WBS), project scheduling techniques, Gantt charts, PERT and CPM methods, resource allocation, budgeting, and time management in projects.

Unit 3: Project Execution and Control

Project execution process, team management and leadership, communication management, project monitoring and control, quality management in projects, cost control techniques, project documentation, and performance evaluation methods.

Unit 4: Risk Management and Emerging Trends in Project Management

Project risk identification and assessment, risk mitigation strategies, project closure and evaluation, ethical issues in project management, use of technology in project management, agile project management concepts, and emerging trends in global project management practices.

Reference Books

1. Project Management: A Systems Approach to Planning, Scheduling, and Controlling – Harold Kerzner
2. Project Management for Business and Technology – John M. Nicholas and Herman Steyn
3. Operations Research and Project Management – Kanti Swarup, P. K. Gupta, and Man Mohan
4. Successful Project Management – Jack Gido and James P. Clements

Strategic Management

Course Objective

The course aims to provide students with fundamental knowledge of strategic management and its importance in achieving organizational goals and competitive advantage. It focuses on strategic planning, environmental analysis, strategy formulation, implementation, and evaluation to help students understand effective managerial decision-making in dynamic business environments.

Course Outcomes (COs)

CO1: Explain the concepts, processes, and significance of strategic management in organizations.

CO2: Analyze internal and external business environments using strategic management tools and techniques.

CO3: Develop and evaluate business strategies for achieving organizational objectives and competitive advantage.

CO4: Assess strategic implementation, control mechanisms, and emerging trends influencing modern business strategies.

Course Content

Unit 1: Introduction to Strategic Management

Concept, nature, and importance of strategic management, strategic decision-making process, levels of strategy, strategic vision, mission, objectives, and goals, role of strategic management in business success, and strategic management process.

Unit 2: Environmental and Industry Analysis

Internal and external environmental analysis, SWOT analysis, PESTLE analysis, industry analysis, Porter's Five Forces Model, competitive advantage, business environment scanning, and strategic capability analysis.

Unit 3: Strategy Formulation and Implementation

Corporate strategy, business strategy, functional strategy, growth and expansion strategies, diversification, mergers and acquisitions, strategic implementation process, resource allocation, organizational structure, leadership, and strategic control.

Unit 4: Strategy Evaluation and Emerging Trends

Strategy evaluation and control, performance measurement techniques, balanced scorecard approach, strategic issues in modern business, innovation and technology in strategy, globalization, sustainability, and emerging trends in strategic management.

Reference Books

1. Strategic Management and Business Policy – Thomas L. Wheelen and J. David Hunger
2. Strategic Management – Fred R. David and Forest R. David
3. Crafting and Executing Strategy – Arthur A. Thompson, Margaret A. Peteraf, John E. Gamble, and A. J. Strickland
4. Business Policy and Strategic Management – Azhar Kazmi

Logistics and Supply Chain Management

Course Objective

The course aims to provide students with a comprehensive understanding of logistics and supply chain management concepts, processes, and strategies used in modern business organizations. It focuses on developing knowledge of transportation, warehousing, inventory management, distribution systems, and supply chain coordination to improve operational efficiency, customer satisfaction, and overall business performance.

Course Outcomes (COs)

CO1: Explain the concepts, functions, and importance of logistics and supply chain management in business operations.

CO2: Analyze transportation, warehousing, and distribution systems for effective logistics management.

CO3: Apply inventory management and supply chain coordination techniques to improve operational efficiency and customer service.

CO4: Evaluate emerging trends, technologies, and sustainable practices in logistics and supply chain management.

Course Content**Unit 1: Introduction to Logistics and Supply Chain Management**

Concept, objectives, and importance of logistics and supply chain management, evolution of supply chain management, components and functions of logistics, supply chain structure and processes, logistics activities, inbound and outbound logistics, role of logistics in business organizations, and challenges in supply chain management.

Unit 2: Transportation and Warehousing Management

Modes of transportation and their importance, transportation cost and routing decisions, multimodal transportation, warehouse functions and types, warehouse layout and design, material handling systems, packaging, distribution management, and role of technology in transportation and warehousing.

Unit 3: Inventory and Supply Chain Coordination

Concept and objectives of inventory management, inventory control techniques, Economic Order Quantity (EOQ), Just-in-Time (JIT), vendor-managed inventory, supply chain coordination, demand forecasting, procurement and sourcing strategies, supplier relationship management, and performance measurement in supply chains.

Unit 4: Emerging Trends in Logistics and Supply Chain Management

Global logistics and international supply chains, green logistics and sustainable supply chain practices, e-commerce logistics, use of information technology in supply chain management, artificial intelligence and automation in logistics, risk management in supply chains, and future trends in logistics and supply chain management.

Reference Books

1. Logistics and Supply Chain Management – Martin Christopher
2. Supply Chain Management: Strategy, Planning, and Operation – Sunil Chopra and Peter Meindl
3. Supply Chain Management – Janat Shah
4. Logistics Management and Strategy – Alan Harrison and Remko Van Hoek

Operations Management

Course Objective

The course aims to provide students with a comprehensive understanding of operations management and its role in improving organizational efficiency, productivity, and customer satisfaction. It focuses on developing knowledge of production systems, process design, capacity planning, and quality management techniques such as Total Quality Management (TQM), Six Sigma, and Lean Manufacturing. The course also introduces students to emerging trends and technologies in operations management, including sustainable operations, artificial intelligence, IoT, and global operations strategies, enabling them to make effective operational decisions in modern business environments.

Course Outcomes (COs)

CO1: Explain the concepts, functions, and strategic importance of operations management in business organizations.

CO2: Analyze process design, layout planning, and capacity management techniques for improving operational efficiency.

CO3: Apply quality management tools and continuous improvement techniques such as TQM, Six Sigma, and Lean Manufacturing in business operations.

CO4: Evaluate emerging technologies and global trends in operations management for sustainable and effective business decision-making.

Course Content

Unit 1: Introduction to Operations Management

Meaning, nature, scope, and importance of operations management; role of operations management in business organizations; functions of operations management; production systems and their types; relationship between operations strategy and business strategy; planning, organizing, staffing, directing, and controlling operations activities; productivity concepts and measures; challenges in operations management.

Unit 2: Process Design and Capacity Management

Process selection and process design; product and service design; process analysis using flowcharts and process maps; facility location and layout planning; types of plant layouts; principles of layout design; capacity planning and forecasting; strategies for balancing capacity and demand; work measurement and methods improvement; importance of safety, flexibility, and cost effectiveness in process design.

Unit 3: Quality Management and Continuous Improvement

Concept and dimensions of quality; quality management systems; Total Quality Management (TQM); quality control and quality assurance; Six Sigma concepts and DMAIC approach; Lean Manufacturing principles; statistical quality control tools; continuous improvement techniques; customer satisfaction and quality standards; role of quality in achieving competitive advantage.

Unit 4: Emerging Trends in Operations Management

Sustainable and green operations management; technology and automation in operations; applications of Artificial Intelligence (AI), Internet of Things (IoT), and data analytics in operations; supply chain integration; global operations management; risk and crisis management in operations; ethical issues in operations management; future trends and innovations in operations management.

Reference Books

1. Operations Management – William J. Stevenson
2. Operations Management: Sustainability and Supply Chain Management – Jay Heizer, Barry Render, and Chuck Munson
3. Production and Operations Management – S. N. Chary
4. Operations Management – R. Panneerselvam

Business Research Methodology

Course Objective

The course aims to provide students with a strong understanding of the fundamentals of research methodology and enable them to apply appropriate research methods in various research and project works. It also focuses on developing skills in data collection, editing, analysis, interpretation, and research report writing to meet academic, professional, and advanced research requirements.

Course Outcomes (COs)

CO1: Explain the concepts, types, processes, and ethical considerations involved in scientific research and inquiry.

CO2: Identify research problems, conduct literature reviews, and formulate appropriate research objectives and research designs.

CO3: Apply suitable measurement scales and data collection methods for conducting effective research studies.

CO4: Analyze and interpret research data using sampling methods, hypothesis testing techniques, and data visualization tools for meaningful conclusions.

Course Contents:

Unit 1: Introduction to Research

This unit explores the definition, history, evolution, and types of scientific inquiry and research. It addresses the ethical considerations in research, the process of research, and the characteristics and components of good research work.

Unit 2: Formulating the Research Problem

Students will learn how to identify and formulate research problems, conduct literature reviews, and develop research questions and objectives. This unit also covers the process of creating effective research designs.

Unit 3: Measurement and Data Collection

This unit focuses on measurement and scaling, discussing different types of data, sources of measurement error, and scale construction techniques. It also covers various data collection methods, including questionnaires, interviews, and observations.

Unit 4: Data Analysis and Interpretation

Topics include sampling methods, data preparation (editing and coding), and hypothesis testing using parametric and non-parametric tests. This unit also discusses the tools and techniques for data visualization like charts, tables, and box plots.

Reference Books

1. Research Methodology: Methods and Techniques – C. R. Kothari and Gaurav Garg
2. Business Research Methods – Donald R. Cooper and Pamela S. Schindler
3. Research Methodology: A Step-by-Step Guide for Beginners – Ranjit Kumar
4. Statistics for Management – Richard I. Levin and David S. Rubin

Advance Data Analysis Tools

Course Objective

The course “Advance Data Analysis Tools” aims to provide students with comprehensive knowledge of modern data analysis techniques and tools used in business decision-making. The course focuses on data collection, processing, visualization, statistical analysis, and predictive analytics using advanced software and business intelligence tools. It also develops students’ analytical and problem-solving skills for interpreting business data effectively.

Course Outcomes (COs)

CO1: Explain the concepts, methods, and tools used in advanced data analysis for business applications.

CO2: Apply spreadsheet, statistical, and visualization tools to analyze and interpret business data.

CO3: Evaluate business problems using predictive analytics and business intelligence techniques for effective decision-making.

CO4: Analyze ethical and emerging issues related to big data, artificial intelligence, and data-driven business strategies.

Course Content

Unit 1: Introduction to Data Analysis

Meaning and importance of data analysis, types of data including structured and unstructured data, methods and sources of data collection, data cleaning and preparation techniques, data analytics lifecycle, basics of statistical analysis for business, and overview of data analysis software and tools.

Unit 2: Spreadsheet and Statistical Tools

Advanced spreadsheet features for data analysis, data sorting, filtering, pivot tables and chart creation, descriptive and inferential statistics, correlation and regression analysis, hypothesis testing, forecasting techniques, introduction to statistical software tools, and applications of statistical analysis in business.

Unit 3: Business Intelligence and Visualization Tools

Introduction to Business Intelligence (BI), principles of data visualization, dashboards and interactive reports, use of BI tools for managerial decision-making, Key Performance Indicators (KPIs), trend analysis, business forecasting techniques, and case studies related to business analytics applications.

Unit 4: Predictive Analytics and Emerging Trends

Concepts of predictive analytics, data mining techniques, basics of machine learning for business analytics, customer and market analytics, risk analysis and fraud detection, ethical issues in data analytics, and emerging trends in big data and artificial intelligence.

AI for Business and Management

Course Objective:

AI for Business course is designed to equip students with a thorough understanding of how artificial intelligence (AI) can be strategically applied in various business contexts. The primary objective is for students to learn how to deploy AI technologies effectively while managing the ethical considerations inherent in such implementations.

Course Outcomes (COs)

CO1: Explain the concepts of Big Data, IoT, Cloud Computing, and AI technologies and their role in business transformation.

CO2: Analyze the applications of Artificial Intelligence in various business domains such as finance, customer relationship management, and human resource management.

CO3: Evaluate the impact of AI-driven solutions on organizational strategy, managerial decision-making, and business performance.

CO4: Examine ethical, legal, and societal issues related to AI and recommend responsible AI practices for sustainable business operations.

Course Content:

Unit 1: Converging Technologies: Big Data Overview, V's of Big Data, Big Data Analysis, IoT, Cloud Computing, Data Management Infrastructure, Data Analysis: Extracting Intelligence from Big Data, Changing organization Culture/Strategy/ Role of Practicing Managers, People Component of BigData & AI

Unit 2: Introduction to AI: History & Evolution of AI , AI-Driven Business Transformation, Overview of AI technologies namely Machine Learning, Deep Learning, Natural Language Processing, Computer Vision, Robotics, Generative AI, Case study analysis of AI's impact on different industries.

Unit 3: AI Applications in Business: AI in Finance – AI in algorithmic trading, Credit scoring models using machine learning, Fraud detection, AI in Customer Relationship Management - Personalization and recommendation systems, Chatbots and virtual assistants, Predictive customer analytics, AI in Human Resource Management – AI-driven recruitment and selection processes, Employee performance analytics, AI in workforce planning and talent management.

Unit 4: Ethics in AI: Bias, fairness, and transparency, Responsible AI practices for leaders,

Mitigating ethical risks in AI/ML deployment, Societal and legal aspects of AI.

Reference Books

1. Artificial Intelligence: A Modern Approach – Stuart Russell and Peter Norvig
2. Competing on Analytics – Thomas H. Davenport and Jeanne G. Harris
3. Deep Learning – Ian Goodfellow, Yoshua Bengio, and Aaron Courville
4. Prediction Machines: The Simple Economics of Artificial Intelligence – Ajay Agrawal, Joshua Gans, and Avi Goldfarb

Business Environment and Policy

Course Objective

The course aims to provide students with an understanding of the business environment and the policies that influence business operations at national and international levels. It focuses on analyzing economic, political, legal, technological, and socio-cultural factors affecting business decisions while developing knowledge of government policies, industrial regulations, globalization, and strategic business responses in a dynamic environment.

Course Outcomes (COs)

CO1: Explain the concepts, components, and significance of the business environment and its impact on business organizations.

CO2: Analyze the influence of economic policies, government regulations, and globalization on business operations and decision-making.

CO3: Evaluate business policies, strategic planning processes, and ethical practices for organizational growth and competitiveness.

CO4: Assess the opportunities and challenges of the international business environment, including global trade policies and foreign investments.

Unit 1: Introduction to Business Environment

Concept, nature, scope, and importance of business environment; internal and external environment; micro and macro environmental factors; economic, social, cultural, political, legal, and technological environment; impact of environmental factors on business decisions; environmental analysis and scanning techniques.

Unit 2: Economic and Government Environment

Structure of the Indian economy; economic planning and development; industrial policy, fiscal policy, monetary policy, EXIM policy, privatization, liberalization, and globalization; role of government in business; public sector and private sector in India; regulatory framework for business.

Unit 3: Business Policies and Strategic Environment

Concept and importance of business policy; strategic decision-making process; formulation and implementation of business policies; corporate governance and business ethics; competitive environment; role of technology and innovation in business strategy; impact of global competition on business organizations.

Unit 4: International Business Environment

Meaning and scope of international business environment; multinational corporations and transnational companies; foreign direct investment (FDI); international trade policies and agreements; role of WTO, IMF, and World Bank; challenges and opportunities in global business environment; sustainability and emerging trends in business policy.

Reference Books

1. Business Environment – Francis Cherunilam
2. Business Environment: Text and Cases – Justin Paul
3. Essentials of Business Environment – K. Aswathappa
4. Business Policy and Strategic Management – Azhar Kazmi

Business Law

Course Objective

The course aims to provide students with a comprehensive understanding of the fundamental principles of business law and their application in commercial activities. It focuses on developing knowledge of contracts, sale of goods, partnership, company law, and consumer protection while enhancing students' ability to interpret legal provisions and apply them in business decision-making and professional practices.

Course Outcomes (COs)

CO1: Explain the fundamental concepts and legal principles governing business and commercial transactions.

CO2: Apply the provisions of contract law and special contracts in solving practical business issues.

CO3: Analyze legal aspects related to sale of goods, consumer protection, and negotiable instruments in business operations.

CO4: Evaluate the legal framework governing partnership firms and companies for effective business management and compliance.

Course Content

Unit 1: Introduction to Business Law and Contract Act

Meaning, nature, and scope of business law; sources of business law; Indian Contract Act, 1872 – meaning and essentials of a valid contract, offer and acceptance, consideration, capacity of parties, free consent, legality of object, void agreements, contingent contracts, quasi contracts, discharge of contracts, and remedies for breach of contract.

Unit 2: Special Contracts

Concept and features of indemnity and guarantee, contract of bailment and pledge, contract of agency, rights and duties of agent and principal, termination of agency, and overview of negotiable instruments including promissory notes, bills of exchange, and cheques.

Unit 3: Sale of Goods and Consumer Protection

Sale of Goods Act, 1930 – meaning and essentials of contract of sale, conditions and warranties, transfer of ownership, unpaid seller and his rights; Consumer Protection Act – rights of consumers, consumer disputes, consumer redressal agencies, and unfair trade practices.

Unit 4: Partnership and Company Law

Indian Partnership Act, 1932 – meaning, types, rights and duties of partners, registration and dissolution of partnership firm; introduction to Company Law, types of companies, formation of company, memorandum and articles of association, rights and duties of directors, and corporate governance.

Reference Books

1. Business Law – N. D. Kapoor
2. Mercantile Law – M. C. Kuchhal and Vivek Kuchhal
3. Business Law – P. C. Tulsian and Bharat Tulsian
4. Elements of Mercantile Law – Avtar Singh

Company Law

Course Objective

The course aims to provide students with comprehensive knowledge of company law and the legal framework governing companies in India. It focuses on the formation, management, administration, and winding up of companies under the Companies Act, 2013. The course also develops an understanding of corporate governance, directors' responsibilities, shareholder rights, and legal compliance required for modern business organizations.

Course Outcomes (COs)

CO1: Explain the concepts, formation process, and legal characteristics of companies under the Companies Act, 2013.

CO2: Analyze the provisions relating to share capital, membership, and investor protection in companies.

CO3: Evaluate the roles, responsibilities, and legal obligations of directors and other managerial personnel in corporate governance.

CO4: Examine the legal procedures of winding up, insolvency, CSR, and contemporary corporate governance issues in business organizations.

Unit 1: Introduction to Company Law

Meaning, nature, and characteristics of a company, types of companies, lifting of corporate veil, formation of company, promotion and incorporation of company, Memorandum of Association (MOA), Articles of Association (AOA), prospectus, and commencement of business under the Companies Act, 2013.

Unit 2: Share Capital and Membership

Meaning and types of share capital, issue and allotment of shares, transfer and transmission of shares, rights and duties of shareholders, membership in a company, debentures, dividend provisions, and investor protection measures.

Unit 3: Company Management and Corporate Governance

Directors: appointment, powers, duties, and liabilities, meetings of shareholders and board of

directors, company secretary and auditors, corporate governance, managerial remuneration, and legal compliance under the Companies Act, 2013.

Unit 4: Winding Up and Contemporary Issues

Modes of winding up of a company, insolvency and liquidation process, role of National Company Law Tribunal (NCLT), corporate social responsibility (CSR), prevention of oppression and mismanagement, and emerging trends in corporate law and governance.

Reference Books

1. Company Law – Avtar Singh
2. Company Law and Practice – A. K. Majumdar and G. K. Kapoor
3. Company Law – N. D. Kapoor
4. Elements of Company Law – N. D. Kapoor

Income Tax Law and Practices

Course Objective: To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961.

Course Outcomes (COs)

CO1: Explain the basic concepts of the Income-tax Act, 1961, residential status, and scope of total income for different assessees.

CO2: Compute taxable income under various heads such as salary, house property, business or profession, capital gains, and other sources.

CO3: Apply provisions relating to aggregation of income, set-off and carry forward of losses, deductions, rebates, and reliefs for calculating total tax liability.

CO4: Prepare and file income tax returns manually and online, including procedures related to PAN, TDS, and compulsory e-filing requirements.

UNIT 1- Introduction and Residential Status

Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

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

UNIT 2- Computation of Income Part I

Computation of income under the heads: Salary and Income from house property.

UNIT 3- Computation of Income Part II

Computation of income under the heads: Income from business or profession, Income from Capital gains and Income from other sources.

UNIT 4- Computation of Total Income and Tax Liability

Total income and tax computation: Income of other persons included in assessee 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 individual, HUF and firms, Tax liability of an individual, HUF and firm.

UNIT 5- Preparation of Return of Income

Preparation of return of income: PAN - Manually, On-line filing of Returns of Income & TDS, Provision & Procedures of COMPULSORY ON-LINE filing of returns for specified assessee.

Reference Books

5. Students' Guide to Income Tax – Vinod K. Singhania and Monica Singhania
6. Direct Taxes Law and Practice – V. K. Singhania and Monica Singhania
7. Income Tax Law and Practice – Mahesh Chandra and D. C. Shukla
8. Systematic Approach to Income Tax – Girish Ahuja and Ravi Gupta

Auditing

Course Objective

The course aims to provide students with a comprehensive understanding of auditing principles, procedures, and practices used in modern business organizations. It focuses on developing knowledge of audit planning, internal control systems, vouching and verification, audit reporting, and professional ethics. The course also enables students to understand the role of auditing in ensuring transparency, accountability, and compliance in financial reporting.

Course Outcomes (COs)

CO1: Explain the concepts, principles, objectives, and procedures of auditing in business organizations.

CO2: Apply techniques of vouching, verification, and valuation for examining financial records and statements.

CO3: Analyze audit procedures, audit reports, and the legal responsibilities of auditors in corporate auditing.

CO4: Evaluate professional ethics, standards, and emerging trends in auditing, including computerized and forensic auditing practices.

Unit 1: Introduction to Auditing

Meaning, definition, objectives, and importance of auditing; evolution and types of audit; advantages and limitations of auditing; basic principles governing an audit; qualities, qualifications, and duties of an auditor; audit programme, audit notebook, audit working papers, and audit evidence; concepts of internal control, internal check, and internal audit.

Unit 2: Vouching and Verification

Meaning and importance of vouching; vouching of cash transactions, trading transactions, and impersonal ledger transactions; verification and valuation of assets and liabilities; verification of cash, investments, inventories, debtors, fixed assets, and contingent liabilities; auditor's duties regarding depreciation and reserves.

Unit 3: Audit Procedure and Audit Report

Audit planning and audit procedure; preparation of audit programme; test checking and routine checking; errors and frauds in auditing; audit sampling; audit of limited companies; company auditor – appointment, removal, rights, duties, and liabilities; audit report and audit certificate; types of audit reports.

Unit 4: Recent Trends and Professional Ethics in Auditing

Standards on auditing; professional ethics and code of conduct for auditors; computerized auditing and auditing through information technology; forensic audit, management audit, cost audit, tax audit, and social audit; recent developments and emerging trends in auditing profession.

Reference Books

1. Principles and Practice of Auditing – Dinkar Pagare
2. Auditing and Assurance – S. K. Basu
3. Practical Auditing – B. N. Tandon, S. Sudharsanam, and S. Sundharabahu
4. Contemporary Auditing – Kamal Gupta and Ashok Arora

Analysis of Financial Statement

Course Objective

The course aims to provide students with fundamental knowledge of financial statements and their analysis for effective business decision-making. It focuses on understanding the preparation, interpretation, and evaluation of financial statements using various analytical tools and techniques. The course also develops students' ability to assess the financial performance, profitability, liquidity, and solvency of business organizations in accordance with the objectives of the National Education Policy (NEP).

Course Outcomes (COs)

CO1: Explain the concepts, objectives, and importance of financial statements and their role in business decision-making.

CO2: Apply various tools and techniques for analyzing and interpreting financial statements.

CO3: Analyze the financial performance of organizations using ratio analysis and related accounting measures.

CO4: Prepare and evaluate cash flow and fund flow statements for assessing the financial position and operational efficiency of business organizations.

Course Content

Unit 1: Introduction to Financial Statements

Meaning, objectives, importance, and limitations of financial statements; types of financial statements including Trading Account, Profit and Loss Account, and Balance Sheet; users of financial statements; accounting concepts and conventions; introduction to financial statement analysis.

Unit 2: Tools and Techniques of Financial Statement Analysis

Meaning and objectives of financial analysis; comparative statements; common size statements; trend analysis; ratio analysis – meaning, advantages, limitations, and classification of ratios; practical problems related to financial analysis tools.

Unit 3: Ratio Analysis

Liquidity ratios, profitability ratios, solvency ratios, activity ratios, and turnover ratios; interpretation of accounting ratios; significance of ratio analysis in business decision-making; preparation and analysis of financial ratios using practical examples.

Unit 4: Cash Flow and Fund Flow Analysis

Meaning and importance of cash flow and fund flow statements; preparation of cash flow statements as per accounting standards; analysis of inflow and outflow of funds; applications of cash flow and fund flow analysis in evaluating financial performance and managerial decision-making.

Reference Books

1. Financial Statement Analysis – K. R. Subramanyam and John J. Wild
2. Management Accounting – S. N. Maheshwari and S. K. Maheshwari
3. Financial Management – I. M. Pandey
4. Accounting for Management – M. N. Arora

Universal Human Values

Course Outcomes

After successful completion of this course, students will be able to:

1. Understand the importance of human values in personal and professional life.
2. Develop ethical behavior, positive attitude, and social responsibility.
3. Recognize the role of harmony in self, family, society, and nature.
4. Apply moral and ethical principles in decision-making and daily life.
5. Promote sustainable living and value-based leadership.

Course Objectives The objectives of this course are:

1. To inculcate universal human values among students.
2. To develop awareness about self-discipline, ethics, and social harmony.
3. To promote responsible citizenship and professional ethics.
4. To create sensitivity towards environment and sustainable development.
5. To encourage holistic personality development through value-based education.

Unit – I : Introduction to Human Values

- Meaning, nature and importance of human values
- Need for value education in modern society
- Self-exploration and self-awareness
- Relationship between values and character building

- Types of values: Moral, ethical, social and spiritual values
- Understanding happiness and prosperity
- Role of family and society in value development

Unit – II : Harmony in Self and Family

- Understanding the self and human aspirations
- Harmony between body and mind
- Importance of self-confidence and self-discipline
- Relationship values: Trust, respect, affection, care and guidance
- Family as the basic unit of human interaction
- Responsibilities towards parents, elders and society
- Stress management and emotional balance

Unit – III : Social and Professional Ethics

- Meaning and importance of ethics
- Professional ethics and corporate responsibility
- Leadership qualities and ethical decision-making
- Gender equality and women empowerment
- Social responsibilities of individuals
- Values in workplace and organizational behavior
- Role of education in building ethical society

Unit – IV : Harmony with Nature and Universal Values

- Relationship between human beings and nature
- Environmental ethics and sustainable development
- Conservation of natural resources
- Importance of ecological balance
- Universal values: Truth, non-violence, compassion and justice
- Peace, harmony and global citizenship
- Role of youth in nation building and social transformation

References

1. R.R. Gaur, R. Sangal & G.P. Bagaria – *A Foundation Course in Human Values and Professional Ethics*
2. E.F. Schumacher – *Small is Beautiful*
3. Swami Vivekananda – *Personality Development and Human Values*
4. Mahatma Gandhi – *The Story of My Experiments with Truth*
5. S.K. Chakraborty – *Values and Ethics for Organizations*
6. A.N. Tripathi – *Human Values*
7. Government of India, AICTE – *Universal Human Values Course Material*
8. Dr. S. Radhakrishnan – *The Hindu View of Life*

Indian System of Health and Wellness

Course Outcomes

After successful completion of this course, students will be able to:

1. Understand the concept of health and wellness in the Indian context.
2. Gain knowledge of traditional Indian systems of medicine and healthcare.
3. Develop awareness regarding preventive healthcare and healthy lifestyle practices.
4. Apply principles of yoga, meditation, and balanced diet for physical and mental well-being.
5. Understand the importance of holistic health and natural healing methods.

Course Objectives

The objectives of this course are:

- To introduce students to the Indian systems of health and wellness.
- To create awareness about holistic approaches to physical, mental, and spiritual health.
- To promote healthy lifestyle habits and preventive healthcare practices.
- To familiarize students with Yoga, Ayurveda, Naturopathy, and other traditional systems.
- To encourage stress management and overall well-being through natural methods.

Unit – I : Introduction to Health and Wellness

- Meaning and dimensions of health and wellness
- Concept of holistic health
- Physical, mental, emotional and spiritual well-being
- Importance of healthy lifestyle
- Health and wellness in Indian tradition

- Preventive healthcare and personal hygiene
- Nutrition and balanced diet

Unit – II : Indian Systems of Medicine

- Introduction to Ayurveda: Principles and importance
- Panchamahabhuta and Tridosha concepts
- Yoga and Yogic lifestyle
- Naturopathy and natural healing methods
- Unani and Siddha systems of medicine
- Homeopathy: Basic principles and applications
- Role of AYUSH in healthcare development

Unit – III : Yoga, Meditation and Stress Management

- Meaning, objectives and importance of Yoga
- Types of Yoga: Raja Yoga, Karma Yoga, Bhakti Yoga and Jnana Yoga
- Asanas, Pranayama and Meditation techniques
- Benefits of Yoga for physical and mental health
- Stress and its management
- Mental health and emotional balance
- Importance of positive thinking and self-discipline

Unit – IV : Health, Environment and Wellness Practices

- Environmental health and sanitation
- Lifestyle disorders and preventive measures
- Importance of exercise and physical fitness
- Wellness through diet and natural living
- Community health and social well-being
- Health awareness programs and government initiatives
- Sustainable living and healthy society

References

1. Ministry of AYUSH – *Introduction to Indian Systems of Medicine*
2. Swami Ramdev – *Yoga and Health*
3. Dr. Vasant Lad – *Ayurveda: The Science of Self-Healing*
4. B.K.S. Iyengar – *Light on Yoga*
5. S. P. Gupta – *Health and Wellness Education*
6. Acharya Balkrishna – *Ayurveda for Healthy Living*
7. Government of India – *National Health Policy Documents*
8. Swami Vivekananda – *Complete Works on Yoga and Meditation*

Human Resource Management

DSE – 1 HR Policies, Practices And Employment Relation In India

DSE – 2 Performance Appraisal And Management System

DSE – 3 Work Life Balance And Employee Well Being

DSE – 4 Industrial Law

DSE – 5 Conflict Management And Negotiation Skills

DSE – 6 Compensation And Benefits Management

DSE – 7 Personal Growth, Training And Development

DSE – 8 International Human Resource Management

DSE – 9 Change Management And Organizational Culture

DSE – 10 Human Resource Information System

DSE – 11 Talent Acquisition And Retention

DSE – 12 Employee Engagement And Motivation

Discipline Specific Elective (DSE)

Marketing

DSE – 1 Consumer Behaviour

DSE – 2 Retail Management

DSE – 3 Service Marketing

DSE – 4 Rural Marketing

DSE – 5 Marketing Research

DSE – 6 Sales And Distribution Management

DSE – 7 Product And Brand Management

DSE – 8 International Marketing

DSE – 9 Social Media Marketing

DSE – 10 Green Marketing And Sustainable Business Practices

DSE – 11 Industrial Marketing (B2B Marketing)

DSE – 12 Advertising And Promotion Management

Discipline Specific Elective (DSE)

Finance

DSE – 1 Indian Financial System

DSE – 2 Working Capital Management

DSE – 3 Public Finance

DSE – 4 Security Analysis And Portfolio Management

DSE – 5 Tax Planning And Financial Management

DSE – 6 Derivative And Risk Management

DSE – 7 Mergers, Acquisition And Corporate Restructuring

DSE – 8 Personal Financial Planning And Wealth Management

DSE – 9 International Finance Management

DSE – 10 Corporate Financial Policy And Strategy

DSE – 11 Financial Modelling And Spreadsheet Analysis

DSE – 12 FinTech And Digital Finance

Discipline Specific Elective (DSE)

International Business

DSE – 1 International Business Environment

DSE – 2 Indian Foreign Trade Policy And Promotion Scheme

DSE – 3 Foreign Direct Investment And Portfolio Management

DSE – 4 International Trade Theory And Practices

DSE – 5 Export-Import Procedures And Documentation

DSE – 6 Foreign Exchange Market And Risk Management

- DSE – 7 Global Supply Chain And Logistics Management**
- DSE – 8 International Business Law**
- DSE – 9 E-Commerce And Digital Trade**
- DSE – 10 Cross-Cultural Management**
- DSE – 11 International Corporate Strategy**
- DSE – 12 International Strategic Management**

Discipline Specific Elective (DSE)

Banking And Insurance

- DSE – 1 Principles And Practices of Banking**
- DSE – 2 Principles And Practices of Insurance**
- DSE – 3 Banking Operation And Payment Management**
- DSE – 4 Insurance Product And Policy Administration**
- DSE – 5 Banking Product And Services**
- DSE – 6 Risk And Capital Management in Insurance**
- DSE – 7 Risk Management And Internal Control in Banking**
- DSE – 8 Financial Inclusion And Rural Banking**
- DSE – 9 InsurTech And Digital Information in Insurance**
- DSE – 10 Digital Banking And FinTech Innovation**
- DSE – 11 International Banking And Foreign Exchange Management**
- DSE – 12 Customer Relationship Management in Banking And Insurance**

Discipline Specific Elective (DSE)

Logistics And Supply Chain Management

- DSE – 1 Fundamentals of Logistics And Supply Chain Management**
- DSE – 2 Transportation Management And Logistics Operation**
- DSE – 3 Purchasing, Warehousing And Inventory Management**
- DSE – 4 Procurement And Vendor Management**
- DSE – 5 International Logistics And Global Supply Chain**
- DSE – 6 Risk Management in Logistics And Supply Chain**
- DSE – 7 Green Logistics And Sustainable Supply Chain Practices**
- DSE – 8 Enterprise Resource Planning (ERP) For Logistics**
- DSE – 9 Cold Chain And Perishable Goods Logistics**
- DSE – 10 Maritime, Rail, Road And Air Cargo Logistics**
- DSE – 11 Reverse Logistics And Waste Management**
- DSE – 12 Logistics Costing, Pricing And Financial Management**

Discipline Specific Elective (DSE)

Stock Market

- DSE – 1 Introduction to Stock Market And Financial System**
- DSE – 2 Equity And Debt Market Analysis**
- DSE – 3 Derivatives Market and Trading Strategies**
- DSE – 4 Securities Analysis And Portfolio Management**
- DSE – 5 Technical Analysis of Stock**
- DSE – 6 Fundamental Analysis of Companies**
- DSE – 7 Mutual Fund And Investment Product**
- DSE – 8 Commodity And Currency Market**
- DSE – 9 Security Trading And Brokerage Operations**
- DSE – 10 Risk Management in Financial Market**
- DSE – 11 Investment Banking And IPO Management**
- DSE – 12 Behavioural Finance And Investor Psychology**

Discipline Specific Elective (DSE)

Human Resource Management

DSE – 1: HR Policies, Practices and Employment Relation in India

Course Objective:

To develop understanding of HR policies and employment relations in the Indian context. The course emphasizes formulation, implementation, and evaluation of HR policies that enhance organizational efficiency and promote harmonious employer-employee relations.

Course Outcomes:

After completion, students will be able to:

1. Understand the concept and importance of HR policies and practices.
2. Analyze the framework of employment relations in India.
3. Examine employee rights and grievance handling mechanisms.
4. Evaluate the role of government and trade unions in industrial relations.

Course Content:

Unit I: Concept, Need, and Importance of HR Policies – Principles of Policy Formulation – HR Policy Framework.

Unit II: HR Practices in Recruitment, Training, Promotion, and Compensation.

Unit III: Employment Relations: Meaning, Nature, and Objectives.

Unit IV: Role of Government, Employers, and Trade Unions in Employment Relations. Employee Grievance, Discipline, and Redressal Mechanisms in India.

Reference Books:

1. Monappa, A. – *Industrial Relations and Labour Laws*
2. Venkata Ratnam, C.S. – *Industrial Relations*
3. Aswathappa, K. – *Human Resource Management*
4. Dwivedi, R.S. – *Managing Human Resources*

DSE – 2: Performance Appraisal and Management System

Course Objective:

To equip students with comprehensive knowledge of performance appraisal methods and systems to enhance employee and organizational performance.

Course Outcomes:

1. Understand the concept and objectives of performance appraisal.
2. Apply modern appraisal techniques for employee evaluation.
3. Analyze performance management frameworks.
4. Integrate performance results with career development.

Course Content:

Unit I: Performance Appraisal: Meaning, Objectives, Process, and Importance.

Unit II: Traditional and Modern Methods of Performance Appraisal.

Unit III: Performance Management System: Concept, Components, and Cycle.

Unit IV: Linking Performance with Rewards and Career Development. Challenges, Ethics, and Legal Issues in Performance Management.

Reference Books:

1. Rao, T.V. – *Performance Management and Appraisal Systems*
2. Armstrong, M. – *Performance Management*
3. Aswathappa, K. – *Human Resource Management*
4. Pareek, U. – *Understanding Organizational Behaviour*

DSE – 3: Work-Life Balance and Employee Well-Being

Course Objective:

To enable students to understand the significance of work-life balance, stress management, and well-being programs that promote employee productivity and satisfaction.

Course Outcomes:

1. Understand the concept of work-life balance and well-being.
2. Identify sources of work stress and coping mechanisms.
3. Design employee wellness initiatives.
4. Evaluate organizational strategies for maintaining balance.

Course Content:

Unit I: Concept and Importance of Work-Life Balance.

Unit II: Employee Well-Being: Dimensions and Determinants.

Unit III: Work Stress – Sources, Symptoms, and Management Techniques.

Unit IV: Organizational Policies for Work-Life Integration. Case Studies on Employee Well-Being Practices.

Reference Books:

1. Greenhaus, J.H., & Allen, T.D. – *Work-Family Balance*
2. Stephen P. Robbins – *Organizational Behaviour*
3. Cascio, W.F. – *Managing Human Resources*
4. Singh, P. – *Employee Well-Being and HR Practices*

DSE – 4: Industrial Law

Course Objective:

To provide an understanding of key industrial laws governing employer-employee relations and compliance frameworks in India.

Course Outcomes:

1. Understand major provisions of labour and industrial laws.
2. Apply legal knowledge to resolve employment disputes.
3. Evaluate rights and duties of employers and employees.
4. Analyze legal procedures in industrial adjudication.

Course Content:

Unit I: Introduction to Labour Legislation and Industrial Jurisprudence.

Unit II: The Industrial Disputes Act, 1947.

Unit III: The Factories Act, 1948.

Unit IV: The Payment of Wages Act, 1936 and Minimum Wages Act, 1948. The Trade Unions Act, 1926 and Emerging Labour Codes.

Reference Books:

1. Kapoor, N.D. – *Elements of Industrial Law*
2. Sinha, P.R.N. – *Industrial Relations, Trade Unions, and Labour Legislation*
3. Srivastava, S.C. – *Industrial Relations and Labour Laws*
4. Mamoria, C.B. – *Industrial Relations and Labour Laws*

DSE – 5: Conflict Management and Negotiation Skills

Course Objective:

To develop the ability to identify, analyze, and manage organizational conflicts and enhance negotiation skills for constructive outcomes.

Course Outcomes:

1. Understand the nature and types of conflict.
2. Learn conflict management styles and techniques.
3. Develop effective negotiation strategies.
4. Build interpersonal communication for conflict resolution.

Course Content:

Unit I: Conflict: Meaning, Sources, and Types.

Unit II: Conflict Management Process and Styles.

Unit III: Negotiation: Concept, Process, and Strategies.

Unit IV: Mediation and Arbitration in Conflict Resolution. Case Studies in Organizational Conflict and Negotiation.

Reference Books:

1. Thomas, K.W. – *Conflict and Conflict Management*
2. Roy Lewicki et al. – *Negotiation*
3. Stephen P. Robbins – *Organizational Behaviour*
4. Fisher, R. & Ury, W. – *Getting to Yes*

DSE – 6: Compensation and Benefits Management

Course Objective:

To provide understanding of compensation systems, wage policies, and benefits management to attract and retain talent.

Course Outcomes:

1. Understand principles of compensation management.
2. Evaluate internal and external equity in pay structures.
3. Design incentive and benefits systems.
4. Analyze legal and ethical aspects of compensation.

Course Content:

Unit I: Concept and Objectives of Compensation Management.

Unit II: Job Evaluation and Pay Structure Design.

Unit III: Incentive Plans and Fringe Benefits.

Unit IV: Legal Framework: Bonus Act, Gratuity, and Provident Fund. Strategic Compensation and Emerging Trends.

Reference Books:

1. Milkovich, G.T. & Newman, J.M. – *Compensation*
2. Henderson, R.I. – *Compensation Management in a Knowledge-based World*
3. Aswathappa, K. – *Human Resource Management*
4. Dessler, G. – *Human Resource Management*

DSE – 7: Personal Growth, Training and Development

Course Objective:

To enhance understanding of training, development, and personal growth strategies for improving employee competencies.

Course Outcomes:

1. Understand the process of training and development.
2. Design effective training programs.
3. Evaluate training effectiveness.
4. Promote lifelong learning and self-development.

Course Content:

Unit I: Concept of Training and Development.

Unit II: Training Needs Assessment and Methods.

Unit III: Management Development Programmes.

Unit IV: Evaluating Training Effectiveness. Self-Development and Career Planning.

Reference Books:

1. Lynton, R.P. & Pareek, U. – *Training for Development*
2. Goldstein, I.L. – *Training in Organizations*
3. Noe, R.A. – *Employee Training and Development*

4. Rao, T.V. – *Readings in Human Resource Development*

DSE – 8: International Human Resource Management

Course Objective:

To provide insights into HR practices in multinational organizations and management of a global workforce.

Course Outcomes:

1. Understand the scope and importance of IHRM.
2. Analyze cross-cultural management challenges.
3. Learn expatriate recruitment, training, and repatriation.
4. Examine global compensation practices.

Course Content:

Unit I: Concept, Scope, and Importance of IHRM.

Unit II: Cultural and Global Environment of HRM.

Unit III: Recruitment, Selection, and Training of Expatriates.

Unit IV: Global Compensation and Performance Management. Emerging Issues in IHRM and Global Mobility.

Reference Books:

1. Dowling, P.J. & Welch, D.E. – *International Human Resource Management*
2. Aswathappa, K. – *International HRM*
3. Briscoe, D.R. – *International Human Resource Management*
4. Dessler, G. – *Human Resource Management*

DSE – 9: Change Management and Organizational Culture

Course Objective:

To understand theories and practices of managing change and developing organizational culture that supports innovation.

Course Outcomes:

1. Understand models of organizational change.
2. Identify barriers and strategies for managing change.
3. Analyze role of leadership in change initiatives.
4. Develop positive organizational culture.

Course Content:

Unit I: Concept and Process of Organizational Change.

Unit II: Models and Theories of Change (Lewin, Kotter).

Unit III: Resistance to Change and Management Strategies.

Unit IV: Organizational Culture: Meaning, Types, and Development. Linking Change and Culture for Organizational Effectiveness.

Reference Books:

1. Burke, W.W. – *Organization Change: Theory and Practice*
2. Schein, E.H. – *Organizational Culture and Leadership*
3. French & Bell – *Organization Development*
4. Robbins, S.P. – *Organizational Behaviour*

DSE – 10: Human Resource Information System (HRIS)

Course Objective:

To familiarize students with HRIS concepts, design, and applications in managing HR data and decision-making.

Course Outcomes:

1. Understand the structure and functions of HRIS.
2. Design and implement HR information systems.
3. Use HRIS for decision-making and analytics.

4. Manage data privacy and security.

Course Content:

Unit I: Concept, Objectives, and Importance of HRIS.

Unit II: Components and Architecture of HRIS.

Unit III: HRIS Applications in Recruitment, Training, and Performance.

Unit IV: HR Analytics and Data Security. Future Trends in HR Technology and Digital HR.

Reference Books:

1. Kavanagh, M.J. – *Human Resource Information Systems*
2. Laudon, K.C. – *Management Information Systems*
3. Gueutal, H. – *The Brave New World of eHR*
4. Dessler, G. – *Human Resource Management*

DSE – 11: Talent Acquisition and Retention

Course Objective:

To develop strategic understanding of talent acquisition and retention in competitive business environments.

Course Outcomes:

1. Understand talent management frameworks.
2. Design effective recruitment and selection strategies.
3. Manage onboarding and employee retention programs.
4. Apply employer branding and employee value proposition concepts.

Course Content:

Unit I: Concept and Importance of Talent Acquisition.

Unit II: Recruitment, Selection, and Onboarding.

Unit III: Retention Strategies and Career Development.

Unit IV: Employer Branding and Employee Value Proposition. Measuring Retention and Talent Analytics.

Reference Books:

1. Berger, L.A. & Berger, D.R. – *The Talent Management Handbook*
2. Lewis, R. – *Talent Management*
3. Cappelli, P. – *Talent on Demand*
4. Aswathappa, K. – *Human Resource Management*

DSE – 12: Employee Engagement and Motivation

Course Objective:

To impart knowledge about employee engagement and motivational strategies that enhance organizational performance.

Course Outcomes:

1. Understand concepts and dimensions of employee engagement.
2. Learn motivational theories and their application.
3. Design engagement programs for performance enhancement.
4. Evaluate engagement metrics and feedback systems.

Course Content:

Unit I: Meaning, Scope, and Importance of Employee Engagement.

Unit II: Theories and Drivers of Motivation.

Unit III: Measuring and Managing Employee Engagement.

Unit IV: Strategies for Enhancing Engagement and Motivation. Case Studies of Successful Engagement Practices.

Reference Books:

1. Kahn, W.A. – *Psychological Conditions of Personal Engagement*

2. Armstrong, M. – *A Handbook of Human Resource Management Practice*
3. Saks, A.M. – *Employee Engagement: Theory and Practice*
4. Stephen P. Robbins – *Organizational Behaviour*

Discipline Specific Elective (DSE)

Marketing

DSE – 1: Consumer Behaviour

Course Objective:

This course aims to provide an in-depth understanding of consumer decision-making processes, individual and group influences, and the psychological, social, and cultural aspects that drive consumer choices. It enables students to apply behavioural insights to design effective marketing strategies.

Course Outcomes:

1. Explain the concepts and importance of consumer behaviour in marketing.
2. Analyze the consumer decision-making process and influencing factors.
3. Evaluate the role of motivation, perception, learning, and attitude in consumer buying.
4. Interpret the impact of social, cultural, and personal factors on consumer behaviour.

Course Content:

Unit I: Introduction to Consumer Behaviour – Nature, Scope, Importance, Consumer vs Customer, Applications in Marketing.

Unit II: Consumer Decision Process – Problem Recognition, Information Search, Evaluation, Purchase, and Post-Purchase Behaviour.

Unit III: Psychological Factors – Motivation, Perception, Learning, Personality, and Attitude Formation.

Unit IV: Social and Cultural Influences – Family, Reference Groups, Social Class, Culture, and Sub-culture. Consumer Research – Consumerism, Online Buying Behaviour, Emerging Trends.

Reference Books:

1. Schiffman & Kanuk – *Consumer Behavior*, Pearson.
2. Hawkins, Mothersbaugh & Best – *Consumer Behavior*, McGraw Hill.
3. Loudon & Della Bitta – *Consumer Behavior*, Tata McGraw Hill.
4. Assael, H. – *Consumer Behavior and Marketing Action*, Thomson.

DSE – 2: Retail Management

Course Objective:

To familiarize students with the structure, functions, and strategies of retailing in modern markets. The course emphasizes retail formats, merchandising, store management, and customer relationship practices.

Course Outcomes:

1. Understand the role and scope of retailing in the economy.
2. Identify various retail formats and emerging retail trends.
3. Examine retail location, layout, and merchandising strategies.
4. Evaluate pricing and promotion strategies in retail.

Course Content:

Unit I: Introduction to Retailing – Definition, Importance, Retail Formats, Retail Life Cycle.

Unit II: Retail Strategy – Market Segmentation, Targeting, Positioning, and Retail Mix.

Unit III: Store Location and Layout – Site Selection, Design, Visual Merchandising.

Unit IV: Retail Pricing, Promotion, and Merchandising Management. Retail Technology, E-Retailing, Customer Relationship Management, Global Retail Trends.

Reference Books:

1. Levy & Weitz – *Retailing Management*, McGraw Hill.

2. Berman & Evans – *Retail Management*, Pearson.
3. Pradhan, S. – *Retailing Management*, McGraw Hill.
4. Newman & Cullen – *Retailing: Environment and Operations*, Cengage.

DSE – 3: Services Marketing

Course Objective:

To equip students with the conceptual and practical understanding of service marketing and its strategies for achieving customer satisfaction and service quality.

Course Outcomes:

1. Define and differentiate goods and services marketing.
2. Understand the 7Ps framework of service marketing.
3. Analyze service quality models and measurement.
4. Manage service delivery and customer expectations.

Course Content:

Unit I: Nature and Scope of Services Marketing; Characteristics of Services.

Unit II: The 7Ps of Services Marketing; Service Design and Development.

Unit III: Managing Service Quality – SERVQUAL Model, Gaps Model.

Unit IV: Service Delivery and Recovery; Managing Demand and Capacity. Relationship Marketing, Customer Retention, and Technology in Services.

Reference Books:

1. Zeithaml, Bitner & Gremler – *Services Marketing*, McGraw Hill.
2. Lovelock & Wirtz – *Services Marketing*, Pearson.
3. Christopher, Payne & Ballantyne – *Relationship Marketing*, Butterworth-Heinemann.
4. Kotler, Bowen & Makens – *Marketing for Hospitality and Tourism*, Pearson.

DSE – 4: Rural Marketing

Course Objective:

This course focuses on understanding rural markets, rural consumers, and strategies for effectively marketing products and services in rural areas.

Course Outcomes:

1. Understand the characteristics and potential of rural markets in India.
2. Analyze rural consumer behaviour and buying patterns.
3. Evaluate rural marketing mix decisions.
4. Identify distribution and communication challenges in rural markets.

Course Content:

Unit I: Introduction to Rural Marketing – Concept, Scope, Significance, Rural vs Urban Markets.

Unit II: Rural Consumer Behaviour – Demographic and Psychographic Profile.

Unit III: Product and Pricing Strategies for Rural Markets.

Unit IV: Rural Distribution Channels and Logistics. Promotion and Communication Strategies, Role of Technology and E-Choupal.

Reference Books:

1. Krishnamacharyulu & Ramakrishnan – *Rural Marketing*, Pearson.
2. Kashyap & Raut – *The Rural Marketing Book*, Biztantra.
3. Dogra & Ghuman – *Rural Marketing*, McGraw Hill.
4. Kotler, Keller, Koshy & Jha – *Marketing Management*, Pearson.

DSE – 5: Marketing Research

Course Objective:

To develop analytical skills for collecting, analyzing, and interpreting marketing data for

decision-making.

Course Outcomes:

1. Explain the role and process of marketing research.
2. Design research problems, hypotheses, and research plans.
3. Apply sampling and data collection techniques.
4. Analyze and interpret quantitative and qualitative data.

Course Content:

Unit I: Introduction to Marketing Research – Objectives, Scope, Importance.

Unit II: Research Design – Exploratory, Descriptive, Causal.

Unit III: Sampling Methods and Data Collection Techniques.

Unit IV: Data Analysis and Interpretation – Use of Statistical Tools. Report Writing, Ethical Issues in Research, Digital Research Trends.

Reference Books:

1. Malhotra, N.K. – *Marketing Research: An Applied Orientation*, Pearson.
2. Burns & Bush – *Marketing Research*, Pearson.
3. Beri, G.C. – *Marketing Research*, McGraw Hill.
4. Aaker, Kumar & Day – *Marketing Research*, Wiley.

DSE – 6: Sales and Distribution Management

Course Objective:

To familiarize students with sales management principles and distribution channel strategies that enhance market efficiency.

Course Outcomes:

1. Understand the structure and process of sales management.
2. Develop sales forecasting and budgeting techniques.
3. Manage sales force recruitment, training, and motivation.
4. Understand channel design and logistics management.

Course Content:

Unit I: Introduction to Sales Management – Objectives, Functions, Selling Process.

Unit II: Sales Planning, Forecasting, and Budgeting.

Unit III: Sales Force Management – Recruitment, Training, Supervision.

Unit IV: Channel Management – Design, Selection, Motivation, Conflict. Logistics and Supply Chain Management, Digital Sales Trends.

Reference Books:

1. Still, Cundiff & Govoni – *Sales Management*, Pearson.
2. Havaldar & Cavale – *Sales and Distribution Management*, McGraw Hill.
3. Futrell, C. – *Fundamentals of Selling*, McGraw Hill.
4. Kotler & Keller – *Marketing Management*, Pearson.

DSE – 7: Product and Brand Management

Course Objective:

The course aims to provide students with knowledge of product and brand strategies, focusing on managing product portfolios, brand equity, and positioning for competitive advantage.

Course Outcomes:

1. Understand the concept and process of product management.
2. Analyze product life cycle and new product development stages.
3. Evaluate strategies for brand creation and positioning.
4. Assess brand equity and brand portfolio decisions.

Course Content:

Unit I: Introduction to Product Management – Role, Functions, Product Mix, and Product Line Decisions.

Unit II: Product Life Cycle and New Product Development Process.

Unit III: Branding Concepts – Brand Identity, Image, and Positioning.

Unit IV: Measuring and Managing Brand Equity; Brand Extension Strategies. Global Branding, Digital Branding, and Emerging Trends.

Reference Books:

1. Keller, K.L. – *Strategic Brand Management*, Pearson.
2. Kapferer, J.N. – *The New Strategic Brand Management*, Kogan Page.
3. Lehmann & Winer – *Product Management*, McGraw Hill.
4. Aaker, D.A. – *Building Strong Brands*, Free Press.

DSE – 8: International Marketing

Course Objective:

This course provides an understanding of global marketing concepts, environment, and strategies to manage cross-border marketing operations effectively.

Course Outcomes:

1. Understand the concept and importance of international marketing.
2. Analyze global marketing environment and entry strategies.
3. Formulate international product, pricing, and promotion strategies.
4. Evaluate export-import policies and documentation.

Course Content:

Unit I: Nature, Scope, and Importance of International Marketing.

Unit II: Global Market Environment – Economic, Cultural, Legal, and Political Factors.

Unit III: Market Entry Strategies – Exporting, Licensing, Franchising, Joint Ventures, FDI.

Unit IV: International Marketing Mix – Product, Price, Promotion, and Distribution Strategies. Export Procedures, Documentation, INCOTERMS, and WTO Framework.

Reference Books:

1. Cateora, Graham & Gilly – *International Marketing*, McGraw Hill.
2. Keegan, W.J. – *Global Marketing Management*, Pearson.
3. Czinkota & Ronkainen – *International Marketing*, Cengage.
4. Varshney & Bhattacharya – *International Marketing Management*, Sultan Chand.

DSE – 9: Social Media Marketing

Course Objective:

To develop skills for creating, implementing, and evaluating marketing campaigns on digital and social media platforms for brand engagement and growth.

Course Outcomes:

1. Understand the fundamentals and role of social media in marketing.
2. Develop social media strategies across major platforms.
3. Create engaging digital content for various audiences.
4. Measure social media performance using analytics tools.

Course Content:

Unit I: Introduction to Digital and Social Media Marketing – Concepts and Scope.

Unit II: Social Media Platforms – Facebook, Instagram, LinkedIn, YouTube, and X (Twitter).

Unit III: Content Marketing, Influencer Marketing, and Community Building.

Unit IV: Social Media Advertising, Analytics, and ROI Measurement. Legal, Ethical, and Privacy Issues in Social Media Marketing.

Reference Books:

1. Tuten & Solomon – *Social Media Marketing*, Sage Publications.
2. Barker et al. – *Social Media Marketing: A Strategic Approach*, Cengage.
3. Dodson, I. – *The Art of Digital Marketing*, Wiley.
4. Ryan, D. – *Understanding Digital Marketing*, Kogan Page.

DSE – 10: Green Marketing and Sustainable Business Practices

Course Objective:

This course focuses on integrating environmental and social sustainability into marketing practices, helping students understand green consumerism and sustainable brand strategies.

Course Outcomes:

1. Understand the concept and scope of green marketing.
2. Evaluate environmental issues influencing marketing decisions.
3. Develop eco-friendly products and sustainable branding strategies.
4. Assess the role of corporate social responsibility in marketing.

Course Content:

Unit I: Introduction to Green Marketing – Evolution, Concept, and Importance.

Unit II: Environmental Issues and Green Consumer Behaviour.

Unit III: Green Product Design, Eco-labeling, and Sustainable Packaging.

Unit IV: CSR, Ethical Marketing, and Triple Bottom Line Approach. Case Studies on Sustainable Brands and Global Green Initiatives.

Reference Books:

1. Peattie, K. – *Green Marketing*, Longman.
2. Polonsky, M. – *An Introduction to Green Marketing*, Sage.
3. Grant, J. – *The Green Marketing Manifesto*, Wiley.
4. Ottman, J. – *The New Rules of Green Marketing*, Berrett-Koehler.

DSE – 11: Industrial Marketing (B2B Marketing)

Course Objective:

To understand the dynamics of business-to-business (B2B) marketing, including industrial buyer behaviour, relationship management, and strategic marketing in industrial contexts.

Course Outcomes:

1. Define and distinguish industrial marketing from consumer marketing.
2. Analyze organizational buying behaviour and decision processes.
3. Formulate strategies for industrial product, pricing, and distribution.
4. Manage B2B relationships and communication effectively.

Course Content:

Unit I: Introduction to Industrial Marketing – Nature, Scope, and Importance.

Unit II: Industrial Market Segmentation and Targeting.

Unit III: Organizational Buying Behaviour – Models and Influencing Factors.

Unit IV: Industrial Product Development, Pricing, and Distribution Strategies. B2B Communication, Relationship Marketing, and E-Procurement.

Reference Books:

1. Hutt & Speh – *Business Marketing Management: B2B*, Cengage.
2. Anderson & Narus – *Business Market Management*, Pearson.
3. Reeder, Brierty & Reeder – *Industrial Marketing*, PHI.
4. Brennan, Canning & McDowell – *Business-to-Business Marketing*, Sage.

DSE – 12: Advertising and Promotion Management

Course Objective:

To develop an understanding of advertising principles, media strategy, and integrated

marketing communications for effective promotional campaigns.

Course Outcomes:

1. Understand the role and importance of advertising and promotion.
2. Develop creative advertising messages and media plans.
3. Analyze consumer response to advertising and its effectiveness.
4. Integrate various promotional tools into a cohesive IMC strategy.

Course Content:

Unit I: Introduction to Advertising – Concepts, Objectives, and Functions.

Unit II: Advertising Planning – Creative Strategy, Message Design, and Copywriting.

Unit III: Media Planning and Scheduling – Print, Broadcast, Outdoor, and Digital Media.

Unit IV: Sales Promotion, Public Relations, and Direct Marketing. Advertising Effectiveness, Ethics, and Legal Issues in Promotion.

Reference Books:

1. Belch & Belch – *Advertising and Promotion: An IMC Perspective*, McGraw Hill.
2. Wells, Moriarty & Burnett – *Advertising: Principles and Practice*, Pearson.
3. Batra, Myers & Aaker – *Advertising Management*, Pearson.
4. Clow & Baack – *Integrated Advertising, Promotion, and Marketing Communications*, Pearson.

Discipline Specific Elective (DSE)

Finance

DSE–1: Indian Financial System

Course Objective

To familiarize students with the structure, components, and working of the Indian financial system, including financial institutions, markets, instruments, and services that facilitate economic growth and development.

Course Outcomes

1. Understand the structure and components of the Indian financial system.
2. Analyze the role of financial institutions and markets in economic development.
3. Explain the functioning of money and capital markets in India.
4. Evaluate the regulatory framework governing the financial system.

Course Content

Unit I: Introduction to Financial System – Structure, Functions, and Significance.

Unit II: Financial Institutions – Banks, Non-Banking Financial Companies (NBFCs), Development Financial Institutions (DFIs).

Unit III: Financial Markets – Money Market, Capital Market, Primary and Secondary Markets.

Unit IV: Financial Instruments – Equity, Debt, Derivatives, and Mutual Funds. Financial Services and Reforms – Credit Rating, Leasing, Factoring, SEBI and RBI reforms.

Reference Books

1. Bhole, L.M., *Financial Institutions and Markets*, Tata McGraw Hill.
2. Khan, M.Y., *Indian Financial System*, Tata McGraw Hill.
3. Pathak, Bharati V., *The Indian Financial System*, Pearson Education.
4. Gurusamy, S., *Financial Markets and Institutions*, Thomson Learning.

DSE–2: Working Capital Management

Course Objective

To develop an understanding of the concepts, tools, and techniques of working capital management and their application in business decision-making.

Course Outcomes

1. Understand the concept and significance of working capital.
2. Analyze the factors influencing working capital requirements.
3. Apply techniques for managing cash, receivables, and inventory.
4. Evaluate the financing options for working capital.

Course Content

Unit I: Introduction to Working Capital – Concept, Types, and Importance.

Unit II: Determinants and Estimation of Working Capital Requirements.

Unit III: Cash Management – Cash Budgeting and Cash Flow Analysis.

Unit IV: Receivables and Inventory Management – Policies and Techniques. Financing of Working Capital – Sources, Policies, and Control.

Reference Books

1. Pandey, I.M., *Financial Management*, Vikas Publishing.
2. Khan & Jain, *Financial Management*, Tata McGraw Hill.
3. Chandra, Prasanna, *Financial Management: Theory and Practice*, Tata McGraw Hill.
4. Bhattacharya, Hrishikes, *Working Capital Management: Strategies and Techniques*, PHI.

DSE–3: Public Finance

Course Objective

To provide an understanding of the role of government in the economy, principles of taxation, public expenditure, budgeting, and fiscal policy.

Course Outcomes

1. Explain the scope and significance of public finance.
2. Understand principles and theories of taxation.
3. Analyze public expenditure and its economic impact.
4. Evaluate different types of government budgets and fiscal policy tools.

Course Content

Unit I: Nature and Scope of Public Finance; Role of Government in Economy.

Unit II: Principles and Canons of Taxation; Direct and Indirect Taxes.

Unit III: Public Expenditure – Causes, Effects, and Theories.

Unit IV: Budget and Fiscal Policy – Types, Objectives, and Process. Public Debt and Fiscal Federalism in India.

Reference Books

1. Musgrave, R.A., *Theory of Public Finance*, McGraw Hill.
2. Tyagi, B.P., *Public Finance*, Jai Prakash Nath.
3. Jhingan, M.L., *Public Finance and International Trade*, Vrinda Publications.
4. Lekhi, R.K., *Public Finance*, Kalyani Publishers.

DSE–4: Security Analysis and Portfolio Management

Course Objective

To equip students with analytical tools and techniques for evaluating securities and managing investment portfolios.

Course Outcomes

1. Understand the basics of investment and risk-return trade-offs.
2. Apply techniques of fundamental and technical analysis.
3. Evaluate different securities using valuation models.
4. Construct and manage efficient investment portfolios.

Course Content

Unit I: Investment Concepts and Risk-Return Framework.

Unit II: Fundamental Analysis – Economic, Industry, and Company Analysis.

Unit III: Technical Analysis – Charts, Indicators, and Market Trends.

Unit IV: Portfolio Theory – Markowitz Model, CAPM, and Beta. Portfolio Evaluation and Revision Techniques.

Reference Books

1. Fischer & Jordan, *Security Analysis and Portfolio Management*, Pearson.
2. Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
3. Pandian, P., *Security Analysis and Portfolio Management*, Vikas.
4. Reilly & Brown, *Investment Analysis and Portfolio Management*, Cengage.

DSE–5: Tax Planning and Financial Management

Course Objective

To provide knowledge about the interrelationship between tax planning and financial management in business decisions.

Course Outcomes

1. Understand the principles of tax planning and its objectives.
2. Evaluate the tax implications of business decisions.
3. Apply tax planning in capital structure and dividend decisions.
4. Analyze tax planning for mergers, acquisitions, and restructuring.

Course Content

Unit I: Tax Planning – Concept, Objectives, and Importance.

Unit II: Tax Planning in Financial Management Decisions.

Unit III: Tax Planning for Capital Structure and Dividend Policy.

Unit IV: Tax Planning for Managerial Decisions – Make or Buy, Lease or Own. Tax Management in Business Combinations and Reorganizations.

Reference Books

1. Singhania, V.K., *Direct Taxes Planning and Management*, Taxmann.
2. Ahuja & Gupta, *Direct Taxes Law and Practice*, Bharat Law House.
3. Lakhota, R.N., *Corporate Tax Planning*, Vision Books.
4. Mehrotra & Goyal, *Income Tax Law and Practice*, Sahitya Bhawan.

DSE–6: Derivative and Risk Management

Course Objective

To impart knowledge about derivative instruments and their use in risk management and investment decisions.

Course Outcomes

1. Understand the concept and types of financial derivatives.
2. Analyze futures, options, and swaps in hedging and speculation.
3. Evaluate pricing models for options and futures.
4. Apply derivatives for managing financial risk.

Course Content

Unit I: Introduction to Derivatives – Meaning, Types, and Importance.

Unit II: Futures – Trading, Pricing, and Hedging Strategies.

Unit III: Options – Features, Types, and Valuation Models.

Unit IV: Swaps and Other Derivatives – Interest Rate and Currency Swaps. Risk Management Strategies and Regulatory Environment.

Reference Books

1. Hull, J.C., *Options, Futures, and Other Derivatives*, Pearson.
2. Gupta, S.L., *Financial Derivatives: Theory, Concepts and Problems*, PHI.
3. Kumar, S.S.S., *Financial Derivatives*, PHI Learning.

4. Chance & Brooks, *Introduction to Derivatives and Risk Management*, Cengage.

DSE-7: Mergers, Acquisitions and Corporate Restructuring

Course Objective

To provide a comprehensive understanding of mergers, acquisitions, takeovers, and various corporate restructuring strategies adopted by firms to enhance value and competitiveness.

Course Outcomes

1. Understand the concepts and motives behind mergers and acquisitions.
2. Analyze valuation methods used in mergers and takeovers.
3. Evaluate financial, legal, and regulatory aspects of corporate restructuring.
4. Understand the role of synergy and post-merger integration.

Course Content

Unit I: Introduction to Mergers and Acquisitions – Meaning, Types, and Rationale.

Unit II: Valuation and Financing of Mergers – Methods and Models.

Unit III: Legal and Regulatory Framework of M&A in India.

Unit IV: Corporate Restructuring – Divestitures, Spin-offs, Leveraged Buyouts. Post-Merger Integration and Performance Evaluation.

Reference Books

1. Weston, J. Fred & Weaver, *Mergers and Acquisitions*, McGraw Hill.
2. Gaughan, Patrick A., *Mergers, Acquisitions, and Corporate Restructurings*, Wiley.
3. Narayanan, P., *Mergers and Acquisitions*, Tata McGraw Hill.
4. Verma, J.C., *Corporate Mergers, Amalgamations and Takeovers*, Bharat Law House.

DSE-8: Personal Financial Planning and Wealth Management

Course Objective

To equip students with the knowledge and skills required for personal financial planning, wealth creation, and management of individual investment portfolios.

Course Outcomes

1. Understand the concepts of financial planning and wealth management.
2. Prepare personal budgets and assess financial goals.
3. Evaluate investment avenues and risk-return preferences.
4. Analyze tax planning and insurance as tools of wealth protection.

Course Content

Unit I: Introduction to Personal Finance – Financial Goals and Budgeting.

Unit II: Investment Planning – Asset Allocation, Risk Profiling, and Diversification.

Unit III: Tax Planning, Retirement, and Estate Planning.

Unit IV: Insurance Planning – Life, Health, and General Insurance. Wealth Management Strategies and Ethical Considerations.

Reference Books

1. Kapoor, J.R. et al., *Personal Finance*, McGraw Hill.
2. Madura, Jeff, *Personal Finance*, Pearson Education.
3. Singh, Preeti, *Personal Financial Planning*, Himalaya Publishing.
4. Bhalla, V.K., *Investment Management: Security Analysis and Portfolio Management*, S. Chand.

DSE-9: International Financial Management

Course Objective

To develop an understanding of financial management in an international context, including exchange rate mechanisms, cross-border investment, and financial risk management.

Course Outcomes

1. Understand the framework of international financial environment.
2. Analyze exchange rate systems and foreign exchange risk.
3. Apply techniques for managing currency exposure.
4. Evaluate international capital budgeting and financing decisions.

Course Content

Unit I: International Financial Environment – Balance of Payments and Forex Markets.

Unit II: Exchange Rate Determination and Theories.

Unit III: Foreign Exchange Risk – Types and Management Techniques.

Unit IV: International Capital Budgeting and Financing Decisions. Global Financial Markets, Eurocurrency, and International Institutions (IMF, World Bank).

Reference Books

1. Apte, P.G., *International Financial Management*, Tata McGraw Hill.
2. Shapiro, A.C., *Multinational Financial Management*, Wiley.
3. Madura, Jeff, *International Financial Management*, Cengage.
4. Levi, M.D., *International Finance*, Routledge.

DSE–10: Corporate Financial Policy and Strategy

Course Objective

To familiarize students with strategic financial decision-making at the corporate level, integrating financial policies with overall business strategy.

Course Outcomes

1. Understand the relationship between corporate strategy and financial policy.
2. Evaluate the impact of financing, investment, and dividend decisions.
3. Analyze the role of financial restructuring in value creation.
4. Formulate strategic financial policies in a dynamic environment.

Course Content

Unit I: Corporate Strategy and Financial Policy Interface.

Unit II: Financing and Investment Decisions – Strategic Implications.

Unit III: Dividend Policy and Shareholder Value.

Unit IV: Corporate Restructuring and Value-Based Management. Corporate Governance and Financial Ethics.

Reference Books

1. Chandra, Prasanna, *Financial Management: Theory and Practice*, Tata McGraw Hill.
2. Van Horne, J.C., *Financial Management and Policy*, Pearson.
3. Brealey & Myers, *Principles of Corporate Finance*, McGraw Hill.
4. Bhattacharyya, Aswath, *Corporate Finance Strategy*, Oxford University Press.

DSE–11: Financial Modelling and Spreadsheet Analysis

Course Objective

To enable students to develop financial models using spreadsheet tools for decision-making in areas such as valuation, forecasting, and financial analysis.

Course Outcomes

1. Understand the fundamentals of financial modelling and Excel applications.
2. Build models for forecasting and budgeting.
3. Apply spreadsheet tools for valuation and project analysis.
4. Evaluate sensitivity, scenario, and risk analysis.

Course Content

Unit I: Introduction to Financial Modelling – Concept, Tools, and Importance.

Unit II: Spreadsheet Functions and Data Handling in Excel.

Unit III: Building Models for Financial Statements and Forecasting.

Unit IV: Project Evaluation and Valuation Models. Sensitivity Analysis, Scenario Planning, and Simulation.

Reference Books

1. Day, Alastair L., *Mastering Financial Modelling in Microsoft Excel*, Pearson.
2. Benninga, Simon, *Financial Modelling*, MIT Press.
3. Sengupta, Chandan, *Financial Analysis and Modelling Using Excel and VBA*, Wiley.
4. Ragsdale, Cliff, *Spreadsheet Modelling and Decision Analysis*, Cengage.

DSE–12: FinTech and Digital Finance

Course Objective

To introduce students to the emerging domain of financial technology (FinTech) and its role in transforming financial services through innovation, digital platforms, and analytics.

Course Outcomes

1. Understand the fundamentals and evolution of FinTech.
2. Analyze key areas such as blockchain, digital payments, and robo-advisory.
3. Evaluate the impact of artificial intelligence and data analytics in finance.
4. Understand regulatory, ethical, and cybersecurity aspects of digital finance.

Course Content

Unit I: Introduction to FinTech – Evolution, Components, and Ecosystem.

Unit II: Digital Payments, Mobile Banking, and E-Wallets.

Unit III: Blockchain Technology, Cryptocurrencies, and Smart Contracts.

Unit IV: Artificial Intelligence, Big Data, and Robo-Advisory in Finance. Regulation, Risk, and Future of FinTech in India.

Reference Books

1. Schueffel, Patrick, *The FinTech Revolution*, Routledge.
2. Arner, Douglas W. et al., *FinTech: The Legal and Regulatory Framework*, Oxford University Press.
3. Puschmann, Thomas, *FinTech Innovation*, Springer.
4. Iansiti & Lakhani, *Competing in the Age of AI: Strategy and Leadership When Algorithms and Networks Run the World*, Harvard Business Review Press.

Discipline Specific Elective (DSE)

International Business

DSE–1: International Business Environment

Course Objective:

To familiarize students with the dynamic global business environment and the factors influencing international trade and investment. The course aims to develop understanding of economic, political, legal, cultural, and technological forces that shape international business operations and strategic decision-making.

Course Outcomes:

After completing this course, students will be able to:

1. Understand the key components of the international business environment.
2. Analyze the impact of globalization on international trade and investment.
3. Evaluate how cultural, political, and legal factors influence global operations.
4. Interpret international economic institutions and their roles in global trade.

Course Content:

Unit I: Concept, Nature, and Importance of International Business; Globalization and its Drivers.

Unit II: Economic, Political, Legal, and Cultural Environment; Country Risk Analysis.

Unit III: International Economic Institutions – IMF, World Bank, WTO, UNCTAD, OECD.

Unit IV: Regional Economic Groupings – EU, ASEAN, SAARC, NAFTA, BRICS. Emerging Market Economies; Global Business Trends; Sustainability and Ethics in International Business.

Reference Books:

1. Charles W.L. Hill – *International Business: Competing in the Global Marketplace*
2. John D. Daniels & Lee H. Radebaugh – *International Business: Environments and Operations*
3. Subba Rao, P. – *International Business*
4. Francis Cherunilam – *International Business: Text and Cases*

DSE–2: Indian Foreign Trade Policy and Promotion Scheme

Course Objective:

To provide students with a deep understanding of India’s Foreign Trade Policy (FTP), its evolution, objectives, and promotion schemes aimed at enhancing exports and trade competitiveness.

Course Outcomes:

1. Understand the framework and objectives of India’s Foreign Trade Policy.
2. Examine export promotion measures and incentive schemes.
3. Analyze the institutional support provided to exporters.
4. Assess India’s trade agreements and global trade positioning.

Course Content:

Unit I: India’s Foreign Trade Policy – Objectives, Features, and Evolution.

Unit II: Export Promotion Councils, Commodity Boards, and SEZs.

Unit III: Incentive Schemes – MEIS, SEIS, RoDTEP, EPCG, Advance Authorization.

Unit IV: Institutional Framework – DGFT, EXIM Bank, ECGC, FIEO. WTO and India; Trade Agreements – FTAs, RTAs, and Bilateral Trade Relations.

Reference Books:

1. Government of India – *Foreign Trade Policy Document (Latest Edition)*
2. Francis Cherunilam – *International Trade and Export Management*
3. Nabhi Publications – *Handbook on Export-Import Policy and Procedures*
4. M.I. Mahajan – *Foreign Trade: Theory, Procedures, Practices and Documentation*

DSE–3: Foreign Direct Investment and Portfolio Management

Course Objective:

To develop understanding of Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI) as key components of international capital flows and their implications for global business and economic development.

Course Outcomes:

1. Understand the concepts, types, and motives behind FDI and FPI.
2. Analyze determinants and impacts of FDI on host and home economies.
3. Examine India’s FDI policy framework and regulatory environment.
4. Evaluate portfolio investment strategies and risk-return trade-offs.

Course Content:

Unit I: Concept and Theories of FDI and FPI; Types of FDI.

Unit II: Determinants, Benefits, and Costs of FDI.

Unit III: India’s FDI Policy – Routes, Caps, and Sectoral Guidelines.

Unit IV: Portfolio Investment – Meaning, Types, Risk, and Return Analysis. Global Investment Trends; Case Studies on MNCs in India.

Reference Books:

1. Caves, R.E. – *Multinational Enterprise and Economic Analysis*

2. Francis Cherunilam – *International Business*
3. RBI – *Annual Reports on Foreign Investment*
4. Aswath Damodaran – *Investment Valuation*

DSE–4: International Trade Theory and Practices

Course Objective:

To equip students with foundational and modern theories of international trade and their application in global trade practices and policy formulation.

Course Outcomes:

1. Understand classical and modern theories of international trade.
2. Analyze trade patterns and comparative advantages.
3. Evaluate trade barriers and their economic effects.
4. Apply trade theories to real-world policy issues.

Course Content:

Unit I: Classical Theories – Mercantilism, Absolute and Comparative Advantage.

Unit II: Modern Theories – Heckscher-Ohlin, Product Life Cycle, New Trade Theory.

Unit III: Terms of Trade, Gains from Trade, and Balance of Payments.

Unit IV: Tariff and Non-Tariff Barriers; Dumping and Anti-Dumping Measures. Trade Policy and Economic Development; India's Trade Performance.

Reference Books:

1. Krugman, Paul & Obstfeld, Maurice – *International Economics: Theory and Policy*
2. Salvatore, Dominick – *International Economics*
3. Francis Cherunilam – *International Trade and Export Management*
4. Kindleberger, C.P. – *International Economics*

DSE–5: Export-Import Procedures and Documentation

Course Objective:

To familiarize students with export-import procedures, documentation requirements, and practical aspects of conducting international trade.

Course Outcomes:

1. Understand the export-import process and related documentation.
2. Learn about international trade contracts and INCOTERMS.
3. Identify shipping, insurance, and customs clearance procedures.
4. Examine payment methods and risk coverage mechanisms.

Course Content:

Unit I: Export-Import System – Policy Framework, Registration, and Licensing.

Unit II: Export Contract, INCOTERMS, and Shipping Documents.

Unit III: Payment Terms – L/C, Bills of Exchange, Bank Collection.

Unit IV: Customs Clearance, Insurance, and Cargo Handling. Export Incentives, ECGC, and EXIM Bank Assistance.

Reference Books:

1. M.I. Mahajan – *Export Procedures and Documentation*
2. Francis Cherunilam – *International Trade and Export Management*
3. Government of India – *Handbook of Procedures (DGFT)*
4. Khushpat S. Jain – *Export-Import Procedures and Documentation*

DSE–6: Foreign Exchange Market and Risk Management

Course Objective:

To acquaint students with the structure and functioning of the foreign exchange market, exchange rate systems, and techniques for managing foreign exchange risks faced by global

businesses.

Course Outcomes:

1. Understand the structure and participants of the foreign exchange market.
2. Explain the determination of exchange rates under different systems.
3. Analyze different types of exchange rate risks.
4. Apply hedging techniques using forwards, futures, options, and swaps.

Course Content:

Unit I: Foreign Exchange Market – Nature, Functions, Participants, and Instruments.

Unit II: Exchange Rate Systems – Fixed, Floating, Managed Float; Exchange Rate Determination.

Unit III: Types of Exchange Rate Risks – Transaction, Translation, and Economic Exposure.

Unit IV: Hedging Techniques – Forward, Futures, Options, Swaps, and Natural Hedging.

FEMA, 1999; Role of RBI and FEDAI in Exchange Management.

Reference Books:

1. Apte, P.G. – *International Financial Management*
2. Madura, Jeff – *International Financial Management*
3. Shapiro, A.C. – *Multinational Financial Management*
4. Levi, M.D. – *International Finance: The Markets and Financial Management*

DSE–7: Global Supply Chain and Logistics Management

Course Objective:

To provide insights into the design, operation, and management of global supply chains and logistics systems that enable firms to operate efficiently across international boundaries.

Course Outcomes:

1. Understand the concept and importance of global supply chain management.
2. Analyze logistics strategies for international operations.
3. Evaluate global sourcing and inventory management practices.
4. Examine transportation, warehousing, and distribution systems.

Course Content:

Unit I: Introduction to Supply Chain Management; Global Supply Chain Drivers and Metrics.

Unit II: Logistics Management – Concept, Role, and Functions.

Unit III: Global Sourcing, Procurement, and Inventory Control.

Unit IV: Transportation, Warehousing, and Distribution Channels. Supply Chain Integration, Sustainability, and Technology (ERP, AI, Blockchain).

Reference Books:

1. Chopra, S. & Meindl, P. – *Supply Chain Management: Strategy, Planning, and Operation*
2. Ballou, R.H. – *Business Logistics/Supply Chain Management*
3. Bowersox, D.J. & Closs, D.J. – *Logistical Management*
4. Christopher, M. – *Logistics and Supply Chain Management*

DSE–8: International Business Law

Course Objective:

To enable students to understand the legal framework governing international business operations, contracts, trade regulations, and dispute resolution mechanisms.

Course Outcomes:

1. Understand the principles and sources of international business law.
2. Explain laws governing international contracts and commercial transactions.
3. Analyze the role of international institutions in trade law enforcement.

4. Examine legal issues related to intellectual property, arbitration, and dispute settlement.

Course Content:

Unit I: Introduction to International Business Law – Sources and Nature.

Unit II: International Contracts – Formation, Validity, and Breach.

Unit III: International Trade Law – GATT, WTO, and UN Conventions.

Unit IV: Dispute Settlement – Arbitration, Mediation, and Litigation. Intellectual Property Rights, E-commerce Law, and Legal Challenges in Global Business.

Reference Books:

1. Schaffer, Agusti & Dhooge – *International Business Law and Its Environment*
2. Kapoor, N.D. – *Elements of Business Law*
3. Jayashree Watal – *Intellectual Property Rights in the WTO and Developing Countries*
4. Jain, N.K. – *International Business Law*

DSE–9: E-Commerce and Digital Trade

Course Objective:

To equip students with knowledge of e-commerce frameworks, digital trade models, and technological innovations driving international business in the digital economy.

Course Outcomes:

1. Understand the evolution and types of e-commerce models.
2. Analyze the role of technology in facilitating digital trade.
3. Evaluate digital payment systems and cybersecurity issues.
4. Examine global e-commerce regulations and digital trade policies.

Course Content:

Unit I: Introduction to E-Commerce; Types of E-Business Models (B2B, B2C, C2C, C2B).

Unit II: Digital Payment Systems – UPI, Cards, Wallets, Blockchain, and Cryptocurrencies.

Unit III: E-Commerce Infrastructure – Internet, Cloud, and Data Security.

Unit IV: Legal Framework of Digital Trade – IT Act, 2000; Cross-border Data Flow Regulations. Global Digital Trade Platforms; E-Marketing and Emerging Trends in AI and Analytics.

Reference Books:

1. Laudon, K.C. & Traver, C.G. – *E-Commerce: Business, Technology, Society*
2. Turban, E. – *Electronic Commerce: A Managerial and Social Perspective*
3. P.T. Joseph – *E-Commerce: An Indian Perspective*
4. Schneider, G. – *Electronic Commerce*

DSE–10: Cross-Cultural Management

Course Objective:

To develop an understanding of cultural diversity and its impact on management practices in international business settings, enhancing students' intercultural competence.

Course Outcomes:

1. Understand the concept and dimensions of culture in global business.
2. Analyze how cultural differences affect leadership, communication, and negotiation.
3. Apply cultural frameworks to manage multicultural teams.
4. Evaluate ethical and social responsibility issues across cultures.

Course Content:

Unit I: Introduction to Culture and its Dimensions; Hofstede's and Trompenaars' Models.

Unit II: Cross-Cultural Communication and Negotiation.

Unit III: Leadership and Motivation across Cultures.

Unit IV: Managing Diversity and Multicultural Teams. Cross-Cultural Ethics, Values, and

Global Leadership Competencies.

Reference Books:

1. Browaeys, M.J. & Price, R. – *Understanding Cross-Cultural Management*
2. Adler, Nancy J. – *International Dimensions of Organizational Behavior*
3. Deresky, Helen – *International Management: Managing Across Borders and Cultures*
4. Thomas, D.C. & Inkson, K. – *Cultural Intelligence: Living and Working Globally*

DSE–11: International Corporate Strategy

Course Objective:

To familiarize students with strategic management principles and their application in global business contexts, emphasizing corporate strategies for international competitiveness.

Course Outcomes:

1. Understand the concept and levels of strategy in international corporations.
2. Analyze the role of environment and competition in global strategic planning.
3. Evaluate strategies for market entry, mergers, acquisitions, and alliances.
4. Formulate global strategies for sustainable growth and innovation.

Course Content:

Unit I: Overview of Strategic Management and Internationalization Process.

Unit II: Environmental Analysis – Global Industry and Competitive Analysis.

Unit III: Entry Strategies – Exporting, Licensing, Joint Ventures, and FDI.

Unit IV: Global Competitive Strategies – Cost Leadership, Differentiation, and Focus. Strategic Alliances, Mergers & Acquisitions, and Corporate Governance in MNCs.

Reference Books:

1. Johnson, Scholes & Whittington – *Exploring Corporate Strategy*
2. Hill, C.W.L. – *International Business: Strategy, Management and the New Realities*
3. Pearce, J.A. & Robinson, R.B. – *Strategic Management: Formulation, Implementation, and Control*
4. Porter, M.E. – *Competitive Advantage: Creating and Sustaining Superior Performance*

DSE–12: International Strategic Management

Course Objective:

To provide advanced insights into the formulation and implementation of strategic decisions in international business, focusing on achieving long-term global competitiveness.

Course Outcomes:

1. Understand strategic management processes in a global context.
2. Evaluate environmental and internal factors affecting international strategy.
3. Formulate strategies for global expansion, innovation, and sustainability.
4. Analyze implementation challenges in cross-border strategy execution.

Course Content:

Unit I: International Strategic Management – Nature, Scope, and Importance.

Unit II: Environmental Scanning and Global Strategic Analysis (SWOT, PESTLE).

Unit III: Strategy Formulation – Global, Transnational, and Multidomestic Strategies.

Unit IV: Strategy Implementation – Structure, Culture, and Leadership Alignment. Strategic Evaluation and Control; Case Studies of MNCs.

Reference Books:

1. Charles W.L. Hill – *Global Business Today*
2. Wheelen & Hunger – *Strategic Management and Business Policy*
3. Pearce & Robinson – *Strategic Management*
4. Johnson, G. & Scholes, K. – *Exploring Corporate Strategy*

Discipline Specific Elective (DSE)

Banking And Insurance

DSE – 1: Principles and Practices of Banking

Course Objective:

This course aims to provide students with a comprehensive understanding of the principles, functions, and practices of modern banking. It introduces the regulatory framework, types of banking institutions, and the evolving role of banks in the economy.

Course Outcomes:

After completing this course, students will be able to:

1. Explain the structure and functions of the banking system in India.
2. Describe the types and features of bank accounts and deposits.
3. Understand credit creation, loan principles, and documentation.
4. Analyze the role of the Reserve Bank of India in regulating banks.

Course Content:

Unit I: Introduction to Banking – Meaning, Nature, and Functions of Banks; Evolution of Banking in India; Types of Banks.

Unit II: Banker–Customer Relationship; Types of Accounts; Cheques, Bills, and Endorsements.

Unit III: Principles of Lending; Credit Creation; Loan Policy and Documentation.

Unit IV: Central Banking – Role and Functions of RBI; Monetary Policy. Recent Trends in Banking – Digital Banking, Internet Banking, Mobile Banking, and Payment Systems.

Reference Books:

1. Varshney & Maheshwari – *Banking Law and Practice*
2. K.C. Shekhar – *Banking Theory and Practice*
3. P.N. Varshney – *Principles of Banking*
4. Indian Institute of Banking & Finance – *Banking Products and Services*

DSE – 2: Principles and Practices of Insurance

Course Objective:

To introduce students to the fundamentals of insurance, its principles, practices, and its role in risk management and financial stability.

Course Outcomes:

1. Explain the concept, nature, and importance of insurance.
2. Understand the principles of insurance and risk management.
3. Identify various types of insurance products and their applications.
4. Analyze the functioning of insurance companies and intermediaries.

Course Content:

Unit I: Introduction to Insurance – Nature, Scope, and Importance; History of Insurance.

Unit II: Principles of Insurance – Utmost Good Faith, Insurable Interest, Indemnity, Proximate Cause, Subrogation.

Unit III: Life Insurance – Features, Policies, Premiums, and Claims.

Unit IV: General Insurance – Fire, Marine, Health, Motor, and Liability Insurance.

Regulatory Framework – Role of IRDAI; Insurance Laws; Emerging Trends in Insurance.

Reference Books:

1. M.N. Mishra – *Principles and Practice of Insurance*
2. S.B. Bodla – *Insurance Fundamentals: Environment and Procedures*
3. P. Periasamy – *Principles and Practice of Insurance*
4. Dr. S. N. Mishra – *Insurance: Principles and Practice*

DSE – 3: Banking Operation and Payment Management

Course Objective:

To familiarize students with the operational framework of banks and various payment mechanisms in the Indian financial system.

Course Outcomes:

1. Understand the functioning of bank operations and clearing systems.
2. Explain various payment instruments and settlement systems.
3. Analyze risk and fraud management in banking operations.
4. Learn about digital and electronic payment mechanisms.

Course Content:

Unit I: Overview of Banking Operations – Account Opening, KYC Norms, and Documentation.

Unit II: Payment Systems – Cheques, DDs, ECS, NEFT, RTGS, IMPS, and UPI.

Unit III: Clearing and Settlement Systems; Role of NPCI.

Unit IV: Technology in Banking Operations – CBS, ATM, POS, and Internet Banking. Risk and Fraud Management in Banking Operations.

Reference Books:

1. IIBF – *Banking Operations and Management*
2. R.K. Uppal – *Banking Operations and Innovations*
3. K.C. Shekhar & Lekshmy Shekhar – *Banking Theory and Practice*
4. IIBF – *Payment Systems in India*

DSE – 4: Insurance Product and Policy Administration

Course Objective:

To impart knowledge about various insurance products and the administrative processes related to policy issuance, servicing, and claims.

Course Outcomes:

1. Identify and differentiate among various life and general insurance products.
2. Understand the policy issuance, underwriting, and servicing process.
3. Explain claim management and settlement procedures.
4. Evaluate product innovation in insurance.

Course Content:

Unit I: Overview of Life and General Insurance Products.

Unit II: Policy Issuance and Underwriting Process.

Unit III: Premium Calculation, Renewal, and Lapse Management.

Unit IV: Claims Management and Settlement Procedures. Product Innovation and Customer Service in Insurance.

Reference Books:

1. P. Periasamy – *Principles and Practice of Insurance*
2. M.N. Mishra – *Insurance Theory and Practice*
3. IIBF – *Insurance Products and Services*
4. S.B. Bodla – *Insurance Management*

DSE – 5: Banking Products and Services

Course Objective:

To make students aware of various products and services offered by banks, including deposit schemes, loan products, and financial services.

Course Outcomes:

1. Explain various deposit and loan products offered by banks.

2. Understand treasury, investment, and retail banking services.
3. Analyze the role of credit cards, debit cards, and other financial instruments.
4. Evaluate bancassurance and wealth management services.

Course Content:

Unit I: Deposit Products – Current, Savings, and Term Deposits.

Unit II: Loan Products – Retail, Corporate, and Priority Sector Lending.

Unit III: Treasury and Investment Services.

Unit IV: Bancassurance, Mutual Funds, and Wealth Management. Customer Relationship and Complaint Redressal.

Reference Books:

1. IIBF – *Banking Products and Services*
2. K.C. Shekhar – *Banking Theory and Practice*
3. Varshney – *Banking Law and Practice*
4. S.N. Maheshwari – *Modern Banking*

DSE – 6: Risk and Capital Management in Insurance

Course Objective:

To provide insights into risk evaluation, capital adequacy, and solvency management in insurance companies.

Course Outcomes:

1. Explain the concept and measurement of risk in insurance.
2. Understand underwriting and actuarial risks.
3. Learn solvency margins and capital adequacy norms.
4. Evaluate reinsurance and risk transfer mechanisms.

Course Content:

Unit I: Types of Risks in Insurance Business.

Unit II: Risk Measurement and Evaluation Techniques.

Unit III: Solvency and Capital Adequacy Management.

Unit IV: Reinsurance and Risk Transfer. Enterprise Risk Management in Insurance.

Reference Books:

1. IIBF – *Risk Management*
2. Rejda – *Principles of Risk Management and Insurance*
3. M.N. Mishra – *Insurance Principles and Practice*
4. S.P. Sharma – *Risk and Insurance Management*

DSE – 7: Risk Management and Internal Control in Banking

Course Objective:

To develop understanding of risk management framework, types of risks, and internal control systems in banks.

Course Outcomes:

1. Identify different types of risks faced by banks.
2. Understand the Basel norms for capital adequacy and risk control.
3. Learn about operational, credit, and market risk management.
4. Evaluate the internal audit and compliance framework.

Course Content:

Unit I: Introduction to Risk in Banking.

Unit II: Credit Risk, Market Risk, and Operational Risk.

Unit III: Basel Norms and Capital Adequacy.

Unit IV: Internal Control and Audit Mechanisms. Fraud Detection, Compliance, and Governance.

Reference Books:

1. IIBF – *Risk Management in Banks*
2. Hull, J.C. – *Risk Management and Financial Institutions*
3. R.K. Uppal – *Banking Risk and Regulation*
4. Indian Institute of Banking & Finance – *Internal Control and Audit*

DSE – 8: Financial Inclusion and Rural Banking**Course Objective:**

To familiarize students with rural banking operations and initiatives for financial inclusion in India.

Course Outcomes:

1. Understand the need and scope of financial inclusion.
2. Explain the structure of rural banking in India.
3. Analyze microfinance and self-help group models.
4. Evaluate government schemes and RBI initiatives for inclusion.

Course Content:

Unit I: Concept and Importance of Financial Inclusion.

Unit II: Rural Banking Structure – RRBs, Cooperative Banks, NABARD.

Unit III: Microfinance, SHGs, and NGOs in Rural Finance.

Unit IV: Financial Literacy and Government Schemes. Technology and Digital Inclusion.

Reference Books:

1. Karmakar, K.G. – *Rural Credit and Self-Help Groups*
2. NABARD – *Status of Microfinance in India*
3. IIBF – *Financial Inclusion*
4. Bhatia – *Financial Inclusion and Development*

DSE – 9: InsurTech and Digital Information in Insurance**Course Objective:**

To provide an understanding of digital innovations and technological applications in the insurance sector.

Course Outcomes:

1. Understand the concept and scope of InsurTech.
2. Learn about digital platforms, analytics, and AI in insurance.
3. Analyze blockchain and IoT applications.
4. Evaluate regulatory and ethical aspects of digital insurance.

Course Content:

Unit I: Introduction to InsurTech – Meaning and Evolution.

Unit II: Digital Platforms and Analytics in Insurance.

Unit III: Blockchain, AI, and IoT in Insurance.

Unit IV: Cybersecurity and Data Privacy. Digital Customer Experience and Regulatory Challenges.

Reference Books:

1. IIBF – *Digital Insurance and Technology*
2. OECD – *Digital Transformation in Insurance*
3. PwC – *InsurTech: Shaping the Future of Insurance*
4. World Economic Forum – *The Future of Insurance 2030*

DSE – 10: Digital Banking and FinTech Innovation**Course Objective:**

To explore digital transformation and FinTech innovations reshaping the banking ecosystem.

Course Outcomes:

1. Explain the concept and evolution of FinTech.
2. Understand digital banking channels and payment systems.
3. Analyze emerging technologies like blockchain and AI.
4. Evaluate regulatory frameworks for FinTech.

Course Content:

Unit I: Overview of Digital Banking and FinTech.

Unit II: E-payments, Wallets, UPI, and Mobile Banking.

Unit III: Blockchain, AI, and Big Data in Banking.

Unit IV: FinTech Regulations and Cybersecurity. Case Studies in Digital Banking.

Reference Books:

1. IIBF – *Digital Banking and FinTech*
2. Nikhil S. – *FinTech Revolution*
3. Chris Skinner – *Digital Bank*
4. OECD – *FinTech and Financial Inclusion*

DSE – 11: International Banking and Foreign Exchange Management**Course Objective:**

To equip students with knowledge of international banking operations, foreign exchange markets, and risk management in cross-border transactions.

Course Outcomes:

1. Explain the structure and functions of international banking.
2. Understand foreign exchange markets and rate determination.
3. Learn foreign exchange risk management tools.
4. Analyze international trade financing mechanisms.

Course Content:

Unit I: Introduction to International Banking.

Unit II: Foreign Exchange Market and Rate Determination.

Unit III: Exchange Rate Systems and Risk Management.

Unit IV: Export and Import Financing. FEMA and Regulatory Framework.

Reference Books:

1. P.G. Apte – *International Financial Management*
2. Paul R. Krugman – *International Economics*
3. Jeevanandam – *Foreign Exchange Practice and Procedures*
4. IIBF – *International Banking Operations*

DSE – 12: Customer Relationship Management in Banking and Insurance**Course Objective:**

To develop understanding of CRM concepts, customer segmentation, and retention strategies in the banking and insurance sectors.

Course Outcomes:

1. Understand the concept and importance of CRM.
2. Learn customer acquisition, retention, and loyalty management.
3. Analyze CRM technology and data management tools.
4. Evaluate service quality and customer satisfaction strategies.

Course Content:

Unit I: Introduction to CRM – Concept and Process.

Unit II: Customer Segmentation and Retention.

Unit III: CRM in Banking and Insurance Services.

Unit IV: Technology in CRM – Data Mining and Analytics.

Measuring CRM Performance and Customer Satisfaction.

Reference Books:

1. Francis Buttle – *Customer Relationship Management: Concepts and Tools*
2. IIBF – *CRM in Banking and Financial Services*
3. Shajahan – *Relationship Marketing and CRM*
4. Payne, A. – *Handbook of CRM*

Discipline Specific Elective (DSE)**Logistics And Supply Chain Management****DSE – 1: Fundamentals of Logistics and Supply Chain Management****Course Objective:**

To provide students with foundational knowledge of logistics and supply chain concepts, components, and strategies that enable the smooth flow of goods, services, and information from suppliers to consumers. The course aims to develop analytical and decision-making skills to optimize supply chain performance.

Course Outcomes:

1. Understand the basic concepts and evolution of logistics and supply chain management.
2. Analyze the role of logistics in business competitiveness and customer satisfaction.
3. Examine supply chain drivers and metrics for performance evaluation.
4. Apply supply chain strategies to business operations.

Course Content:

Unit I: Introduction to Logistics – Meaning, Scope, Evolution, Importance, and Objectives.

Unit II: Supply Chain Management – Definition, Scope, Functions, and Strategic Importance.

Unit III: Supply Chain Drivers – Facilities, Inventory, Transportation, Information, Sourcing, and Pricing.

Unit IV: Integration and Coordination in Supply Chains – Bullwhip Effect, Supply Chain Planning and Design. Emerging Trends – E-logistics, Digital Supply Chains, and Supply Chain Performance Measurement.

Reference Books:

1. Chopra, S. & Meindl, P. – *Supply Chain Management: Strategy, Planning and Operation* (Pearson)
2. Ballou, R. H. – *Business Logistics/Supply Chain Management* (Pearson Education)
3. Bowersox, D. J., Closs, D. J. & Cooper, M. B. – *Supply Chain Logistics Management* (McGraw Hill)
4. Gopal, C. & Puranik, J. – *Logistics and Supply Chain Management* (Tata McGraw Hill)

DSE – 2: Transportation Management and Logistics Operation**Course Objective:**

To impart an understanding of transportation modes, management principles, and logistics operations essential for the efficient movement of goods. Students will learn how to optimize transportation systems and logistics networks.

Course Outcomes:

1. Understand the structure and role of transportation in logistics systems.
2. Analyze modes of transportation and their cost structures.
3. Evaluate logistics network design and routing decisions.
4. Apply concepts of freight management and documentation.

Course Content:

Unit I: Overview of Transportation – Importance, Functions, and Types.

Unit II: Modes of Transport – Road, Rail, Air, Water, and Pipeline.

Unit III: Freight Management – Costing, Scheduling, and Routing.

Unit IV: Logistics Operations – Packaging, Handling, and Material Movement. Emerging Trends – Smart Transport Systems, GPS, and IoT in Transport Logistics.

Reference Books:

1. Lalwani, C. & Mason, R. – *Transport Management and Operations* (Routledge)
2. Ballou, R. H. – *Business Logistics Management* (Pearson)
3. Gopal, C. – *Transportation Management: Principles and Practice* (Tata McGraw Hill)
4. Bowersox, D. J. – *Logistical Management* (McGraw Hill)

DSE – 3: Purchasing, Warehousing and Inventory Management

Course Objective:

To develop understanding of effective purchasing practices, warehouse design and operation, and inventory management techniques for business efficiency.

Course Outcomes:

1. Understand the procurement process and purchasing cycle.
2. Evaluate warehouse functions and layout design.
3. Analyze inventory control systems and models.
4. Apply inventory optimization techniques for cost control.

Course Content:

Unit I: Purchasing – Objectives, Policies, Procedures, and Vendor Selection.

Unit II: Warehousing – Functions, Design, Layout, and Operations.

Unit III: Inventory Management – Objectives, Types, and Techniques.

Unit IV: Inventory Models – EOQ, ABC, VED, and JIT Systems. Technological Applications – WMS, RFID, Barcoding, and Automation.

Reference Books:

1. Arnold, J. R. T. & Chapman, S. N. – *Introduction to Materials Management* (Pearson)
2. Gopal, C. – *Warehouse Management* (Tata McGraw Hill)
3. Saxena, J. P. – *Warehouse Management and Inventory Control* (Vikas)
4. Kothari, C. – *Purchasing and Materials Management* (Vikas Publishing)

DSE – 4: Procurement and Vendor Management

Course Objective:

To acquaint students with procurement principles and vendor relationship management for achieving cost efficiency, quality improvement, and supply chain integration.

Course Outcomes:

1. Understand the procurement process and sourcing strategies.
2. Analyze supplier evaluation and selection criteria.
3. Develop vendor relationship management strategies.
4. Evaluate contract management and negotiation techniques.

Course Content:

Unit I: Procurement Concepts – Objectives, Importance, and Process.

Unit II: Sourcing Strategies – Global Sourcing and Strategic Alliances.

Unit III: Vendor Evaluation – Methods, Criteria, and Performance Metrics.

Unit IV: Vendor Development and Relationship Management. E-Procurement – Digital Platforms and Ethical Issues.

Reference Books:

1. Burt, D. N., Dobler, D. W. & Starling, S. L. – *World Class Supply Management* (McGraw Hill)

2. Monczka, R. M. et al. – *Purchasing and Supply Chain Management* (Cengage)
3. Lysons, K. & Farrington, B. – *Procurement and Supply Chain Management* (Pearson)
4. Gopal, C. – *Procurement Management* (Tata McGraw Hill)

DSE – 5: International Logistics and Global Supply Chain

Course Objective:

To provide students with an understanding of international logistics systems, global sourcing, trade documentation, and challenges in managing global supply chains.

Course Outcomes:

1. Understand international logistics framework and operations.
2. Analyze global trade documentation and procedures.
3. Evaluate global sourcing strategies.
4. Examine the role of INCOTERMS, WTO, and trade regulations.

Course Content:

Unit I: International Logistics – Scope, Importance, and Challenges.

Unit II: Global Trade Environment – WTO, Trade Policies, and Agreements.

Unit III: Export-Import Documentation and Procedures.

Unit IV: Global Sourcing and Cross-Border Transportation. Emerging Issues – Supply Chain Security, Digitization, and Risk.

Reference Books:

1. Christopher, M. – *Logistics and Supply Chain Management* (Pearson)
2. Keedi, S. – *International Logistics Management* (Global Books)
3. Ballou, R. H. – *Business Logistics/Supply Chain Management* (Pearson)
4. Dornier, P. P. et al. – *Global Operations and Logistics* (Wiley)

DSE – 6: Risk Management in Logistics and Supply Chain

Course Objective:

This course aims to develop an understanding of risk identification, assessment, and mitigation in logistics and supply chains. It helps students analyze potential disruptions and design strategies to ensure supply chain resilience and business continuity.

Course Outcomes:

1. Identify different types of risks in logistics and supply chain operations.
2. Analyze risk assessment tools and techniques.
3. Formulate risk mitigation and contingency strategies.
4. Evaluate the role of insurance and contracts in risk management.

Course Content:

Unit I: Introduction to Risk Management – Concept, Types, and Sources of Risk.

Unit II: Risk Identification and Assessment Tools – FMEA, Scenario Analysis, Simulation.

Unit III: Risk Mitigation Strategies – Diversification, Hedging, and Contingency Planning.

Unit IV: Financial and Legal Aspects of Risk – Insurance and Contractual Risk Management. Supply Chain Resilience and Crisis Management – Case Studies.

Reference Books:

1. Waters, D. – *Supply Chain Risk Management* (Kogan Page)
2. Jüttner, U. – *Supply Chain Risk Management: Understanding Emerging Threats* (Palgrave Macmillan)
3. Chopra, S. – *Supply Chain Management: Strategy, Planning and Operation* (Pearson)
4. Christopher, M. – *Logistics and Supply Chain Management* (Pearson)

DSE – 7: Green Logistics and Sustainable Supply Chain Practices

Course Objective:

To create awareness about environmental sustainability in logistics and supply chain operations, focusing on green logistics practices, circular economy, and carbon footprint reduction.

Course Outcomes:

1. Understand the importance of sustainability in logistics and supply chain management.
2. Evaluate green logistics principles and practices.
3. Analyze waste reduction and recycling methods in logistics operations.
4. Develop strategies for sustainable procurement and transport.

Course Content:

Unit I: Concept of Green Logistics – Meaning, Importance, and Scope.

Unit II: Sustainable Supply Chain Practices – 3Rs (Reduce, Reuse, Recycle), and Circular Economy.

Unit III: Green Procurement and Transportation Systems.

Unit IV: Carbon Footprint Measurement and Emission Control. Green Policies, Standards, and Global Case Studies.

Reference Books:

1. Sarkis, J. – *Greening the Supply Chain* (Springer)
2. Srivastava, S. K. – *Green Supply Chain Management* (Oxford University Press)
3. Rao, P. – *Sustainable Supply Chain Management* (Sage)
4. McKinnon, A. – *Green Logistics: Improving the Environmental Sustainability of Logistics* (Kogan Page)

DSE – 8: Enterprise Resource Planning (ERP) for Logistics

Course Objective:

To introduce the concept of ERP and its integration with logistics and supply chain management functions for improving efficiency, data visibility, and real-time decision-making.

Course Outcomes:

1. Understand ERP concepts and architecture.
2. Analyze the integration of logistics and supply chain modules in ERP.
3. Evaluate ERP implementation strategies in logistics operations.
4. Understand data management, reporting, and analytics in ERP.

Course Content:

Unit I: Introduction to ERP – Concept, Evolution, and Benefits.

Unit II: ERP Modules – Procurement, Inventory, Logistics, and Distribution.

Unit III: ERP Implementation Process – Planning, Configuration, and Integration.

Unit IV: Data Management and Decision Support through ERP Systems. ERP Tools and Software – SAP, Oracle, Tally, and Cloud-Based ERPs.

Reference Books:

1. Monk, E. & Wagner, B. – *Concepts in Enterprise Resource Planning* (Cengage)
2. Garg, V. K. & Venkitakrishnan, N. K. – *Enterprise Resource Planning: Concepts and Practice* (PHI)
3. Leon, A. – *ERP Demystified* (Tata McGraw Hill)
4. Alexis, L. – *ERP and Supply Chain Integration* (CRC Press)

DSE – 9: Cold Chain and Perishable Goods Logistics

Course Objective:

To provide insights into the logistics management of temperature-sensitive and perishable goods, including food, pharmaceuticals, and other perishables, focusing on infrastructure and

technology.

Course Outcomes:

1. Understand the concept and structure of cold chain logistics.
2. Analyze temperature control and preservation systems.
3. Evaluate storage, transportation, and packaging requirements for perishables.
4. Examine the role of technology in monitoring and quality maintenance.

Course Content:

Unit I: Introduction to Cold Chain Logistics – Meaning, Scope, and Importance.

Unit II: Cold Storage and Refrigeration Systems.

Unit III: Transportation of Perishables – Road, Air, and Sea.

Unit IV: Temperature Monitoring and IoT Applications. Government Regulations, Food Safety Standards, and Case Studies.

Reference Books:

1. Bogataj, M. & Grubbström, R. W. – *Cold Chain Management* (Springer)
2. Singh, S. P. – *Perishable Goods Supply Chain Management* (CRC Press)
3. Taylor, D. H. – *Logistics Engineering and Management* (Pearson)
4. Gopal, C. – *Cold Chain Logistics Management* (Tata McGraw Hill)

DSE – 10: Maritime, Rail, Road and Air Cargo Logistics

Course Objective:

To familiarize students with multimodal transport systems, including maritime, rail, road, and air cargo logistics, and their coordination in the global transport network.

Course Outcomes:

1. Understand different modes of cargo transportation and their operational dynamics.
2. Evaluate cost structures, regulations, and procedures for each mode.
3. Analyze multimodal transport and interconnectivity.
4. Understand port, terminal, and airport management systems.

Course Content:

Unit I: Overview of Cargo Logistics – Types and Importance.

Unit II: Maritime Logistics – Port Operations, Shipping Lines, and Documentation.

Unit III: Rail and Road Logistics – Freight Management and Network Optimization.

Unit IV: Air Cargo Logistics – Air Freight Operations and IATA Procedures. Multimodal Transport – Coordination, Policy Framework, and Case Studies.

Reference Books:

1. Branch, A. E. – *Elements of Shipping* (Routledge)
2. Button, K. – *Transport Economics* (Edward Elgar)
3. Rodrigue, J. P. – *The Geography of Transport Systems* (Routledge)
4. Gopal, C. – *Transportation and Cargo Management* (Tata McGraw Hill)

DSE – 11: Reverse Logistics and Waste Management

Course Objective:

To develop understanding of reverse logistics systems and waste management strategies for sustainable business operations and compliance with environmental standards.

Course Outcomes:

1. Understand the concept and importance of reverse logistics.
2. Identify key drivers and challenges of product returns and recycling.
3. Examine waste management processes and legal frameworks.
4. Analyze reverse flow networks and cost implications.

Course Content:

Unit I: Concept and Scope of Reverse Logistics.

Unit II: Product Returns, Refurbishment, and Recycling Systems.

Unit III: Waste Management – Types, Collection, and Disposal.

Unit IV: Legal and Environmental Frameworks for Waste Management. Case Studies on Reverse Logistics in Electronics, Automobiles, and Packaging.

Reference Books:

1. Rogers, D. S. & Tibben-Lembke, R. S. – *Going Backwards: Reverse Logistics Trends and Practices* (CRC Press)
2. Dowlatshahi, S. – *Reverse Logistics Systems and Practices* (Springer)
3. Srivastava, S. K. – *Green Supply Chain and Reverse Logistics* (Oxford)
4. Blumberg, D. F. – *Managing the Global Supply Chain* (McGraw Hill)

DSE – 12: Logistics Costing, Pricing and Financial Management

Course Objective:

To equip students with financial and cost analysis tools for logistics decision-making, pricing strategies, and cost optimization across the supply chain.

Course Outcomes:

1. Understand cost structures in logistics and supply chain activities.
2. Apply costing methods to warehousing, transportation, and distribution.
3. Analyze pricing strategies for logistics services.
4. Evaluate financial performance metrics in supply chain management.

Course Content:

Unit I: Introduction to Logistics Costing – Concepts, Cost Elements, and Classification.

Unit II: Cost Analysis in Transportation, Warehousing, and Packaging.

Unit III: Pricing Strategies in Logistics and Supply Chain Services.

Unit IV: Financial Performance Measurement – ROI, EVA, and Logistics KPIs. Budgeting, Cost Control, and Benchmarking Practices.

Reference Books:

1. Christopher, M. – *Logistics and Supply Chain Management* (Pearson)
2. Ballou, R. H. – *Business Logistics/Supply Chain Management* (Pearson)
3. Coyle, J. J. – *The Management of Business Logistics* (South-Western)
4. Rushton, A. – *The Handbook of Logistics and Distribution Management* (Kogan Page)

Discipline Specific Elective (DSE)

Stock Market

DSE–1: Introduction to Stock Market and Financial System

Course Objective:

This course aims to introduce students to the fundamental concepts of the stock market and the broader financial system. It helps learners understand the structure, functioning, and participants of capital markets in India, and the role of financial institutions and regulators in promoting financial stability and economic growth.

Course Outcomes:

1. Understand the structure and components of the Indian financial system.
2. Explain the role and functioning of stock exchanges and intermediaries.
3. Identify types of financial instruments traded in capital and money markets.
4. Evaluate the role of SEBI, RBI, and other regulatory bodies.

Course Content:

Unit I: Overview of Financial System – Structure, Functions, and Components

Unit II: Money Market and Capital Market – Instruments and Institutions

Unit III: Stock Market Structure – Primary and Secondary Market

Unit IV: Stock Exchanges in India – NSE, BSE, and International Exchanges Regulatory Framework – Role of SEBI, RBI, and Government Policies

Reference Books:

1. Bhole, L.M. & Mahakud, J. – *Financial Institutions and Markets*
2. Gurusamy, S. – *Financial Markets and Institutions*
3. Khan, M.Y. – *Indian Financial System*
4. Pathak, B.V. – *The Indian Financial System*

DSE–2: Equity and Debt Market Analysis

Course Objective:

This course develops students' understanding of the equity and debt markets, their instruments, valuation methods, and trading mechanisms. It prepares learners to analyze investment opportunities in both markets effectively.

Course Outcomes:

1. Describe the functioning of equity and debt markets.
2. Analyze equity instruments using valuation models.
3. Evaluate debt instruments and calculate yields.
4. Understand the risk-return trade-off in securities.

Course Content:

Unit I: Overview of Equity and Debt Instruments

Unit II: Valuation of Equity Shares – Dividend Discount Models

Unit III: Valuation of Bonds – Yield to Maturity, Duration, Convexity

Unit IV: Risk and Return Analysis of Securities. Market Indicators and Sentiment Analysis

Reference Books:

1. Fischer, D.E. & Jordan, R.J. – *Security Analysis and Portfolio Management*
2. Reilly, F.K. & Brown, K.C. – *Investment Analysis and Portfolio Management*
3. Pandian, P. – *Security Analysis and Portfolio Management*
4. Bhalla, V.K. – *Investment Management*

DSE–3: Derivatives Market and Trading Strategies

Course Objective:

To provide comprehensive knowledge of financial derivatives, their instruments, trading mechanisms, and the use of derivatives in risk management and speculative strategies.

Course Outcomes:

1. Understand derivative instruments – forwards, futures, options, swaps.
2. Explain the mechanics of derivative trading and clearing.
3. Develop trading strategies using derivatives.
4. Assess derivative pricing models.

Course Content:

Unit I: Introduction to Derivatives – Types and Features

Unit II: Futures Market – Pricing, Hedging, and Speculation

Unit III: Options – Pricing Models (Binomial, Black-Scholes)

Unit IV: Swaps and Other Hybrid Instruments Trading, Clearing, and Settlement Mechanism

Reference Books:

1. Hull, J.C. – *Options, Futures, and Other Derivatives*
2. Gupta, S.L. – *Financial Derivatives: Theory, Concepts and Problems*
3. Chance, D.M. – *An Introduction to Derivatives and Risk Management*
4. Redhead, K. – *Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps*

DSE–4: Securities Analysis and Portfolio Management

Course Objective:

To equip students with analytical tools for evaluating securities and constructing optimal portfolios based on risk-return objectives.

Course Outcomes:

1. Apply fundamental and technical analysis to securities.
2. Understand portfolio theory and diversification benefits.
3. Evaluate portfolio performance using various measures.
4. Construct efficient portfolios under risk constraints.

Course Content:

Unit I: Investment Environment and Security Analysis

Unit II: Risk and Return Concepts

Unit III: Markowitz Portfolio Theory and CAPM

Unit IV: Portfolio Evaluation and Revision Mutual Funds and Portfolio Diversification

Reference Books:

1. Elton, E.J. & Gruber, M.J. – *Modern Portfolio Theory and Investment Analysis*
2. Fischer, D.E. & Jordan, R.J. – *Security Analysis and Portfolio Management*
3. Chandra, P. – *Investment Analysis and Portfolio Management*
4. Reilly, F.K. & Brown, K.C. – *Investment Analysis and Portfolio Management*

DSE–5: Technical Analysis of Stock

Course Objective:

To impart knowledge of charting techniques, patterns, indicators, and trading signals used in technical analysis for making investment decisions.

Course Outcomes:

1. Understand the principles and assumptions of technical analysis.
2. Identify and interpret chart patterns and trends.
3. Apply moving averages and oscillators for trading decisions.
4. Use volume and sentiment indicators for market timing.

Course Content:

Unit I: Introduction to Technical Analysis – Tools and Assumptions

Unit II: Chart Types, Patterns, and Trend Analysis

Unit III: Moving Averages and Momentum Indicators

Unit IV: Oscillators – RSI, MACD, Stochastic Trading Strategies and Backtesting

Reference Books:

1. Murphy, J.J. – *Technical Analysis of the Financial Markets*
2. Pring, M.J. – *Technical Analysis Explained*
3. Edwards, R.D. & Magee, J. – *Technical Analysis of Stock Trends*
4. Appel, G. – *Technical Analysis: Power Tools for Active Investors*

DSE–6: Fundamental Analysis of Companies

Course Objective:

To enable students to analyze company performance and intrinsic value through financial statements and macroeconomic factors.

Course Outcomes:

1. Conduct company and industry analysis.
2. Interpret financial statements for valuation.
3. Apply ratio and cash flow analysis.
4. Estimate intrinsic value using valuation models.

Course Content:**Unit I:** Introduction to Fundamental Analysis**Unit II:** Economic and Industry Analysis**Unit III:** Company Analysis – Financial Statement Interpretation**Unit IV:** Valuation Models – DDM, P/E Ratio, EVA, Case Studies on Company Valuation**Reference Books:**

1. Graham, B. & Dodd, D.L. – *Security Analysis*
2. Chandra, P. – *Fundamentals of Investment*
3. Reilly, F.K. & Brown, K.C. – *Investment Analysis and Portfolio Management*
4. White, G. et al. – *The Analysis and Use of Financial Statements*

DSE–7: Mutual Fund and Investment Product**Course Objective:**

To familiarize students with mutual fund operations, investment products, NAV computation, and investor protection mechanisms.

Course Outcomes:

1. Explain the structure and types of mutual funds.
2. Understand NAV calculation and fund performance.
3. Evaluate various investment products available in India.
4. Analyze risk-return of mutual fund schemes.

Course Content:**Unit I:** Overview of Mutual Funds – Concept and Structure**Unit II:** Types of Mutual Funds and Schemes**Unit III:** NAV Computation and Performance Measurement**Unit IV:** Other Investment Products – ETFs, ULIPs, REITs. Regulation and Investor Protection**Reference Books:**

1. Tripathi, V. – *Mutual Fund Management*
2. Avadhani, V.A. – *Investment and Securities Markets in India*
3. Fischer, D.E. & Jordan, R.J. – *Investment Analysis and Portfolio Management*
4. Raghunathan, V. – *Stock Exchanges, Investments and Derivatives*

DSE–8: Commodity and Currency Market**Course Objective:**

To acquaint students with the structure and functioning of commodity and currency markets and the role of derivatives in these markets.

Course Outcomes:

1. Understand the functioning of commodity and currency exchanges.
2. Identify key instruments and participants in these markets.
3. Explain pricing mechanisms of commodities and currencies.
4. Apply derivative contracts for hedging.

Course Content:**Unit I:** Overview of Commodity and Currency Markets**Unit II:** Commodity Futures and Trading Mechanism**Unit III:** Currency Derivatives – Forwards, Futures, Options**Unit IV:** Exchange Rate Determination and Risk. Regulatory Framework – FMC, RBI, SEBI**Reference Books:**

1. Hull, J.C. – *Options, Futures and Other Derivatives*
2. Ramesh, B. – *Commodity Derivatives and Risk Management*
3. Levi, M.D. – *International Finance: The Markets and Financial Management*

4. Apte, P.G. – *International Financial Management*

DSE–9: Security Trading and Brokerage Operations

Course Objective:

This course provides insights into stock trading mechanisms, depository systems, settlement procedures, and the role of brokers and sub-brokers in financial markets.

Course Outcomes:

1. Understand trading and settlement mechanisms.
2. Describe roles and responsibilities of brokers.
3. Learn margin trading and short selling operations.
4. Apply knowledge of electronic trading systems.

Course Content:

Unit I: Trading Mechanism – Order Types and Process

Unit II: Clearing and Settlement Systems

Unit III: Role of Brokers, Sub-brokers, and Depositories

Unit IV: Margin Trading, Short Selling, and Online Trading. SEBI Regulations and Investor Protection

Reference Books:

1. NSE Academy – *Financial Market: A Beginner's Module*
2. Gurusamy, S. – *Financial Markets and Institutions*
3. Avadhani, V.A. – *Investment Management*
4. BSE Publications – *Trading and Settlement Manual*

DSE–10: Risk Management in Financial Market

Course Objective:

To introduce the concepts, tools, and techniques of managing financial risks including market, credit, and operational risks.

Course Outcomes:

1. Identify types of risks in financial markets.
2. Analyze measurement tools for risk assessment.
3. Apply derivatives for hedging market risks.
4. Develop risk mitigation strategies.

Course Content:

Unit I: Introduction to Financial Risks – Types and Sources

Unit II: Risk Measurement – VaR, Beta, and Duration

Unit III: Risk Mitigation using Derivatives

Unit IV: Credit and Operational Risk Management. Regulatory Framework and Risk Governance

Reference Books:

1. Jorion, P. – *Value at Risk: The New Benchmark for Managing Financial Risk*
2. Hull, J.C. – *Risk Management and Financial Institutions*
3. Bessis, J. – *Risk Management in Banking*
4. Saunders, A. – *Financial Institutions Management*

DSE–11: Investment Banking and IPO Management

Course Objective:

To equip students with knowledge of investment banking functions, capital raising processes, IPO mechanisms, and corporate restructuring strategies.

Course Outcomes:

1. Understand the role and functions of investment banks.
2. Explain IPO process and pricing mechanisms.
3. Learn underwriting and book-building procedures.

4. Analyze mergers, acquisitions, and corporate restructuring.

Course Content:

Unit I: Overview of Investment Banking and its Services

Unit II: IPO and FPO Process – Pricing and Allotment

Unit III: Underwriting, Book Building, and Listing

Unit IV: Mergers, Acquisitions, and Restructuring. Legal and Regulatory Framework – SEBI Guidelines

Reference Books:

1. Ghosh, A. – *Investment Banking: Text and Cases*
2. K. Thomas Liaw – *Investment Banking and Investment Opportunities*
3. Machiraju, H.R. – *Merchant Banking*
4. Khan, M.Y. – *Financial Services*

DSE–12: Behavioural Finance and Investor Psychology

Course Objective:

To understand how psychological factors influence investor behavior and financial market dynamics.

Course Outcomes:

1. Identify cognitive biases affecting investment decisions.
2. Understand investor emotions and market anomalies.
3. Analyze behavioural theories explaining irrationality in markets.
4. Apply behavioural insights to portfolio management.

Course Content:

Unit I: Introduction to Behavioural Finance – Concept and Scope

Unit II: Cognitive Biases – Overconfidence, Anchoring, and Herding

Unit III: Prospect Theory and Mental Accounting

Unit IV: Market Anomalies and Investor Sentiment. Behavioural Portfolio Management and Applications

Reference Books:

1. Shefrin, H. – *Beyond Greed and Fear*
2. Shiller, R. – *Irrational Exuberance*
3. Pompian, M. – *Behavioural Finance and Wealth Management*
4. Kahneman, D. – *Thinking, Fast and Slow*